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# SOUTH CAROLINA TAX COMMISSION

# ANNUAL REPORT
## 1989-1990

Printed Under The Direction Of The
State Budget And Control Board

South Carolina
TAX COMMISSION
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

July 1, 1990

To the Honorable Carroll A. Campbell, Governor, the General Assembly and the Taxpayers of South Carolina:

We are pleased to present the 1989-1990 Annual Report of the South Carolina Tax Commission. It is gratifying to report that this has, again, been a successful year in revenue collections and taxpayer service. The Tax Commission is reaching new heights through our dedication to quality improvements for the benefit of the people of our state. We believe the next decade will be a tremendous period of growth, opportunity and achievement for this agency.

With the continued support of the Governor and the General Assembly, the Tax Commission has been able to achieve great success in furthering our goals of excellence in tax administration.

This report outlines some of the accomplishments of this agency and provides details on revenue collections. We hope that you find the Annual Report informative and useful.

Sincerely,

S. Hunter Howard, Jr., Chairman

A. Crawford Clarkson, Jr., Commissioner

T. R. McConnell

T.R. McConnell, Commissioner

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# MISSION STATEMENT

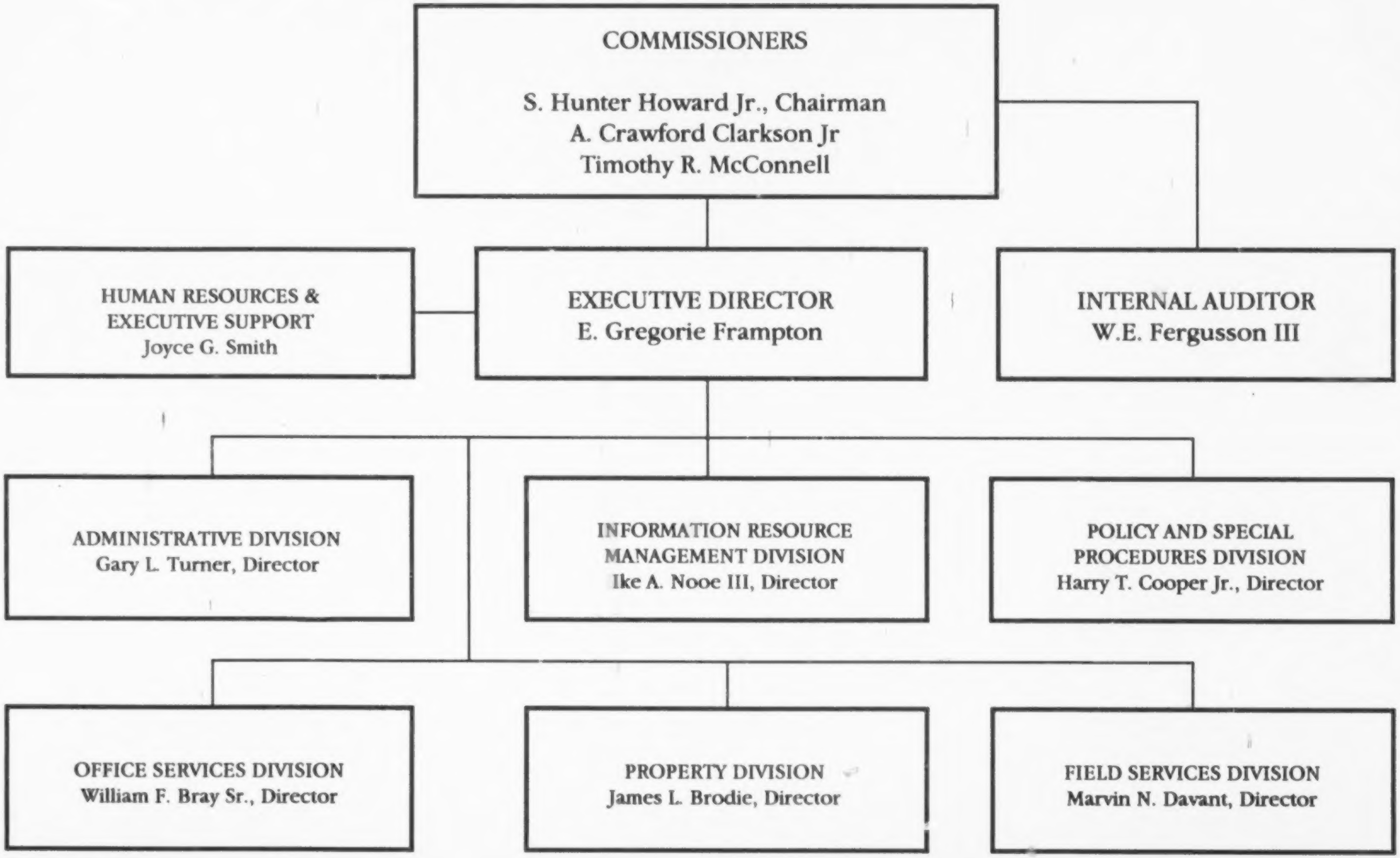
## SOUTH CAROLINA TAX COMMISSION

## Mission

**The mission of the South Carolina Tax Commission is to administer the South Carolina tax laws and to collect taxes due the state in a manner that ensures public confidence in our integrity, effectiveness and fairness. To achieve that mission, we will:**

- Encourage and achieve the highest possible degree of voluntary compliance in accordance with the tax law and regulations;
- Recruit, develop and retain a competent staff;
- Assist and advise local government and increase taxpayer awareness and knowledge;
- Maintain a timely and effective information system utilizing state-of-the-art technology;
- Increase effective use of audit and enforcement techniques;
- Continually search for and implement new, more efficient and effective ways of accomplishing our Mission.

# SOUTH CAROLINA TAX COMMISSION



COMMISSIONERS

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A. Crawford Clarkson Jr
Timothy R. McConnell

HUMAN RESOURCES & EXECUTIVE SUPPORT
Joyce G. Smith

EXECUTIVE DIRECTOR
E. Gregorie Frampton

INTERNAL AUDITOR
W.E. Fergusson III

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INFORMATION RESOURCE MANAGEMENT DIVISION
Ike A. Nooe III, Director

POLICY AND SPECIAL PROCEDURES DIVISION
Harry T. Cooper Jr., Director

OFFICE SERVICES DIVISION
William F. Bray Sr., Director

PROPERTY DIVISION
James L. Brodie, Director

FIELD SERVICES DIVISION
Marvin N. Davant, Director

# HISTORY OF THE SOUTH CAROLINA TAX COMMISSION

Created in 1915 under the authority of Governor Richard I. Manning, the South Carolina Tax Commission's primary purpose was the assessment of property for taxation. In its first several years of operation, only four people—three commissioners and one secretary—were employed at the Tax Commission.

As a result of the depression following World War I and the boll weevil's damaging effects on cotton production, the South Carolina General Assembly was faced with the task of finding ways to increase revenue so as to relieve the farmer's tax burden.

It was 1922 that the first indirect taxes were imposed and the income, inheritance and gasoline taxes came into existence. The Indirect Tax Program was not in place fully until 1940, when the taxing of property was removed from the state confines and turned over to local governments for collection.

Many of the taxes created under the Indirect Tax Program, such as candy, cosmetics, sporting goods and glassware taxes, have been repealed. But others, such as the alcohol, beer, wine and soft drink taxes, still make up a good portion of the state's revenue.

In 1924, the Tax Commission collected $6.6 million from the various taxes and spent $205,000 on operating costs.

During its 75-year history, the Tax Commission has been overseen by 27 different commissioners, appointed to their terms by the various governors in office. Eleven chairmen have served. Commissioners are appointed to six-year terms and may be continuously reappointed. The chairman of today's Tax Commission is S. Hunter Howard Jr.

The first home of the Tax Commission was the seventh floor of the Palmetto Building on Columbia's Main Street. In 1927, the new State Office Building was completed and housed the Tax Commission on the third floor. All state agencies were located in the State Office Building, renamed the John C. Calhoun Building in 1954. Here the Tax Commission remained and eventually took over all six floors, until its move in 1986 to the Columbia Mills Building, its current home.

But no longer is the Tax Commission confined to the state capitol of Columbia. Today, there are eight offices scattered across the state and "foreign" offices located in Atlanta, New York, Dallas, Los Angeles, Chicago and Cleveland.

From its beginning in 1915 with four employees, the Tax Commission has grown to become an employer of more than 800 people.

Today, the Tax Commission administers 32 taxes and collects more than $3 billion annually.

# RESPONSIBILITIES OF THE DIVISIONS OF THE SOUTH CAROLINA TAX COMMISSION

## EXECUTIVE

### Internal Audit Section

- Performs financial and operational audits of Tax Commission divisions and departments at appropriate intervals.
- Performs other special reviews and investigations at the request of the commissioners and management
- Performs continuous review of electronic data processing activities and operations

### Personnel Section

- Maintains employee personnel files
- Processes all employee transactions
- Maintains employee annual and sick leave
- Recruits qualified employees
- Maintains effective working relationships among employees
- Manages the Equal Employment Opportunity/Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classification studies on employees
- Monitors and administers the employee pay plan
- Administers and coordinates employer benefits program
- Mediates employee relations matters

### Staff Development and Training Section

- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel
- Develops and implements specific training needs, as required

## ADMINISTRATIVE DIVISION

### Accounting Section

- Records tax revenue
- Reviews data and analyzes significant changes in tax revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors agency budget
- Maintains agency risk-management program

### Public Information Section

- Develops and manages tax education programs
- Maintains working relationships with the news media
- Coordinates tax workshops
- Publishes the *Revenews* and *The Tax Commission Times* newsletters
- Publishes informational tax brochures for distribution to the public
- Coordinates the Speakers Bureau
- Coordinates free income tax assistance programs
- Publishes manuals and other guides to assist taxpayers in meeting requirements of tax laws

### Research Section

- Assists municipalities with gross sales information
- Assists State Development Board with recruitment of industry into the state
- Assists legislature, governor and support groups
- Prepares monthly office and field collection reports

- Maintains organizational charts for agency
- Prepares research studies
- Determines fiscal impact of proposed legislation
- Monitors proposed legislation
- Monitors and projects revenue collections
- Drafts tax legislation
- Drafts and files regulations and conducts hearings on proposed regulations

**Service Section**

- Manages supply services
- Maintains agency inventory of supplies and equipment
- Conducts procurement functions of agency
- Maintains security of the building
- Coordinates employee parking permits

## FIELD SERVICES DIVISION

**Audit Section**

- Performs field audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Provides taxpayer assistance in filing forms, answering questions and supplying forms

**Revenue Section**

- Collects delinquent taxes owed the state
- Manages the telecollection office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid

## INFORMATION RESOURCE MANAGEMENT DIVISION

- Coordinates information technology and directions for the agency
- Performs the major data processing functions of the agency by maintaining taxpayer transactions affecting the collections of taxes
- Maintains master files and delinquent control notifications
- Computer audits sales and individual income tax returns
- Prepares statistical and accounting reports
- Balances refunds
- Maintains security of data processing records
- Manages the print shop, records management and forms design
- Provides microcomputer support for the agency

## OFFICE SERVICES DIVISION

**Administrative Support Section**

- Performs research to clear sales, use and accommodations tax delinquent accounts
- Handles checks returned by the bank unpaid
- Handles correspondence relative to delinquents, assessments, warrants, 10-day notices and orders of revocation
- Audits, summarizes and issues 10-day notices and orders of revocation
- Provides taxpayer assistance and resolves problems pertaining to delinquents, assessments, warrants, 10-day notices and orders of revocation

**Corporate Income Section**

- Conducts office audits of returns filed by corporations, banks and savings and loan associations
- Conducts compliance and administration dissolution programs
- Provides taxpayer assistance and problem resolution
- Serves as liaison with other state agencies
- Administers four taxes and assessments and refunds associated with those taxes
- Audits and controls consolidation of corporate accounts

**Estate, Gift and Abandoned Property Section**

- Receives and processes estate and gift tax returns
- Pre-audits returns and issues assessments and refunds
- Conducts office audits of estate and gift tax returns and audit selection for Field Services Division
- Provides taxpayer assistance
- Serves as liaison with the Internal Revenue Service, probate courts and Court Administration
- Issues estate tax closing letters

- Administers Disposition of Unclaimed Property Act
- Receives unclaimed property
- Locates owners of unclaimed funds

**Individual Income Office Audit Section**

- Conducts office audits of individual income tax returns
- Conducts compliance programs
- Provides taxpayer assistance and reviews taxpayer correspondence
- Processes audit adjustments
- Audits tape match extracts

**License and Registration Section**

- Registers taxpayers for business taxes
- Issues licenses through the registration process
- Assigns identification numbers to taxpayer accounts
- Manages registration files files by adding or deleting accounts and making updates to name, address, etc.
- Audits closed business accounts

**License Office Audit Section**

- Administers 20 taxes
- Conducts office audits of tax returns
- Issues notices for overpayment and underpayment of taxes audited
- Reviews claims for refunds and credits
- Provides taxpayer assistance
- Serves as a liaison with other state agencies on certain taxes administered

**Error Resolution Section**

- Keys on-line corrections to individual income tax returns from error lists produced while returns are processed
- Makes assessments or issues refunds on returns uncleared through computer error system

**Records Section**

- Provides for storage, maintenance and disposition of tax returns and related documents
- Provides copies of tax returns to taxpayers

**Research and Review Section**

- Provides technical assistance to other divisions and taxpayers
- Monitors application of tax laws
- Analyzes and prepares impact statements on tax legislation
- Coordinates federal tape match programs
- Studies procedures and conducts management studies for the division
- Coordinates all systems requests to IRM for the division

**Revenue Agent Reports (RAR) Section**

- Conducts audits of income tax returns based on information provided by the Internal Revenue Service
- Provides security of RARs and information received from the IRS
- Administers the CP2000 RAR federal matching program
- Administers partnership and fiduciary programs
- Handles correspondence and conferences relative to RAR adjustments, partnership and fiduciary returns

**Service Section**

- Coordinates transfer of refunds for the debt match program
- Handles debt match inquiries including explanation of policies and procedures to state agencies and educational institutions
- Handles refund inquiries and reviews correspondence from taxpayers
- Maintains returned refund checks
- Matches correspondence and payments with outstanding files
- Prepares assessments for the receivables system
- Analyzes and verifies data on tax returns
- Answers technical questions on individual income tax
- Issues individual income tax refunds
- Processes and maintains listings of duplicate returns processed
- Adjusts or corrects individual income tax returns and generated correspondence

### Special Projects Section

- Identifies nonfilers of tax returns and underreporting of income tax through the federal magnetic tape match programs
- Identifies areas of potential revenue for audit staff
- Provides taxpayer assistance

### Withholding Section

- Administers withholding laws pertaining to filing requirements
- Audits withholding records
- Controls contract, blanket, cash and rental bonds
- Maintains all records pertaining to nonresident seller withholding tax
- Issues withholding and declaration refunds and transfers credits
- Handles all correspondence relative to withholding
- Performs research to clear withholding and declaration delinquent accounts
- Maintains registration database by deleting accounts and updating account information
- Coordinates withholding tax bankruptcy cases with the Attorney General's Office
- Coordinates transfers of withholding refunds through debt-match program
- Handles all civil service annuitant requests for state withholding
- Prepares and processes money on adjustments to assessments and warrants
- Returns incorrect checks to employers
- Provides taxpayer assistance

### Error Review Section

- Answers written correspondence from taxayers
- Reviews tax credit listings and makes adjustments
- Examines amended back year returns and makes corrections as needed
- Processes back year returns and keys required adjustments
- Examines receivables and warrants to determine adjustments needed based on correspondence received

### Administrative Section

- Provides management support for all sections of the division
- Maintains time cards and prepares paperwork for temporary employees
- Maintains personnel time cards
- Maintains leave records for the entire division
- Prepares daily absentee reports
- Maintains paperwork and records for permanent employees
- Assists with taxpayer inquiries

### Microcomputer Section

- Researches, designed, develops, documents and implements compiled dBase systems based on the needs of the division
- Writes documentation and procedures for end users after the development of software systems
- Provides training for all new applications written by the microcomputer section
- Makes modifications and enhancements to already existing systems to meet the changing needs of the division
- Provides technical assistance to division personnel on the use of equipment, software and developed programs
- Designs or assists in the designing of forms, statistical documents, reports and correspondence for the division
- Assesses the needs of the users and advises about selection of equipment and software purchases
- Maintains database files on microcomputers for various taxes and production statistics. Assembles and generates information as required
- Maintains computer equipment for the division

### Problems Resolution Section

- Resolves taxpayer complaints
- Assists the commissioners with problems resolution
- Handles "special" amended returns
- Handles problem returns
- Face audits returns and traces misapplied funds

- Coordinates and explains magnetic media filing for taxpayers
- Issues special refunds

**Sales Tax Office Audit Section**

- Audits sales, use, accommodations, auto and casual excise tax returns with errors
- Provides telephone assistance to taxpayers with inquiries about assessment notices and technical questions
- Corrects sales tax return data on line or by correction document
- Reviews correspondence relating to refunds, credit memos, etc.
- Conducts special audits of sales tax returns
- Serves as a liaison for collection of auto and casual excise tax with state agencies
- Assists other divisions with sales tax problems

**Mail Room Section**

- Picks up, sorts and delivers mail for the entire agency
- Operates courier services to and from other agencies, etc.
- Delivers mail and mail stamp orders to post office
- Maintains permit mail record book and postage funds
- Oversees destruction of confidentail material

**Mail Processing Section**

- Opens all incoming mail and removes contents
- Sorts "In Section" mail by contents
- Stamps returns as needed
- Places mail on shelf, boxes mail, delivers mail to Revenue Processing

**Tax Return Processing Section**

- Processes individual tax returns for current year and back years
- Returns checks to taxpayers
- Verifies information on returns
- Screens refunds and taxable returns
- Numbers returns with refunds and sends to Data Control
- Verifies taxable returns and forwards to Revenue Processing

**Revenue Processing Section**

- Verifies the information on returns and checks received from the mail room
- Resolves errors on returns and checks
- Handles unidentified checks
- Researches unidentified accounts
- Batches returns, numbers checks and returns, endorses checks, and logs out the batches to Data Control

**Data Entry Section**

- Captures data from returns
- Verifies data captured to ensure the accuracy of information that has been input
- Transfers data to the mainframe
- Keys both checks and returns for the Deposit System
- Operates the scanner and transfers data scanned to the Tartar System which transfers data to the mainframe for processing

**Data Control Section**

- Coordinates transfer of batches into and out of Data Entry
- Organizes batches of returns for filing after entry into the system
- Distributes management reports and computer printouts.
- Helps resolve errors from the Data Entry Section
- Makes on-line corrections and verifies that batches run on the Deposit System are balanced
- Balances the Warrant System
- Screens IIT short form returns
- Assigns batch numbers to IIT batches

**Microfilm Section**

- Microfilms returns and processes the film
- Reads the processed film to insure accuracy
- Sends records to the Department of Archives and History
- Maintains duplicate copies of film sent to the Department of Archives and History

## POLICY AND SPECIAL PROCEDURES DIVISION

### Tax Policy and Appeals Department

- Works with the legislature through the Tax Study Commission to recodify Title 12 of the *Code of Laws of South Carolina*
- Drafts legislative proposals and comments on proposed tax legislation
- Drafts policy documents in response to technical questions
- Drafts information letters and other tax-related documents
- Makes recommendations concerning tax regulations
- Disseminates policy documents
- Develops procedures for operating the appeals process within the agency
- Develops cooperative agreements with other state revenue departments
- Assists in providing technical training and assistance to the agency's operating divisions, local officials and others as needed

### Criminal Investigations Department

- Identifies and investigates tax evasion cases

## PROPERTY DIVISION

- Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines and water companies
- Appraises and assesses personal property of merchants
- Oversees county reassessment programs
- Makes annual sales appraisal ratio studies in all counties
- Makes annual sales appraisal ratio studies in all school districts to be used in computing the Index of Taxpaying Ability
- Computes the Index of Taxpaying Ability for all school districts within the state
- Determines eligibility of property for tax exemption
- Publishes Agricultural Use Value Manual to be used by counties in determining value of agricultural property
- Publishes a Vehicle Guide Manual that is used by county auditors to estimate the assessment for cars, trucks, boats, airplanes and other types of vehicles

# ACCOMPLISHMENTS OF THE SOUTH CAROLINA TAX COMMISSION 1989 - 1990

## EMPLOYEE DEVELOPMENT

Well-informed and well-trained employees are our strongest tool in the efforts to increase voluntary compliance. The Tax Commission placed continued emphasis on training employees for the purpose of providing better service to the taxpayers of this state.

**Highlights**

- Employees attended 28,229 hours in technical and professional training. This represents an average of 33.4 hours per employee.
- All managers met the 12-hour continuing management education requirement with 80 percent of managers exceeding the minimum.
- The Tax Commission implemented career ladders for tax examiners. Currently 41 percent of all Tax Commission positions are covered by career ladders. We are one of the few state agencies which have established career ladders.
- The wellness program continues to be a strong program for Tax Commission employees. Various health screenings to detect potential health problems and preventive health education programs were conducted during the year. The Tax Commission wellness program serves as a model to other state agencies.
- Quality improvement and customer service training programs have been developed and implemented representing an integral aspect of the Tax Commission's focus on quality.

## TAXPAYER RELATIONS

Our service to the taxpayers of South Carolina is reflected in the level of voluntary compliance enjoyed by this agency. We believe that by providing taxpayers with clear, understandable forms and instructions and by offering programs to explain tax procedures, we can further improve voluntary compliance in this state. Taxpayer service will continue to be our primary objective.

**Highlights**

- The "Taxpayers' Bill of Rights" was successfully implemented and a taxpayer rights advocate was appointed to provide additional assurance to taxpayers that their rights are being protected.
- The Tax Commission received the Federation of Tax Administrators Rothenberg Award for "Outstanding Programs in Taxpayer Service."
- Presentations were made to 89 organizations, associations and taxpayer groups throughout the state as a service of the Speakers Bureau. Workshops were presented to 144 various taxpayer audiences on tax laws and procedures.
- A high school tax educational program was taught to 10,000 students in 200 high schools throughout the state to provide young adults with the skills they will need to meet their tax obligations.
- More than 1 million taxpayers received assistance by telephone and walk-in service at our nine offices.
- Five brochures were published to explain tax laws in clear, easily understandable language.

## TECHNOLOGY

Automation has provided the Tax Commission with effective taxpayer assistance and efficient enforcement programs. With the rapid growth enjoyed by our state, the role of technology in tax administration continues to be one of our key strategic operations.

**Highlights**

- Optical scanning equipment was installed, increasing the speed with which tax returns could be processed. This enabled the Tax Commission to scan 190,000 short form returns and issue those refunds in record time.

- Through the South Carolina Automated Tax System (SCATS), the taxpayer accounting, collecting and billing modules entered their final stages of implementation.
- The Tax Commission entered a program with the Internal Revenue Service to develop the first joint electronic filing system in the nation.
- Plans were initiated for an automated telephone information service for taxpayers, providing for automatic inquiries regarding refund status, electronic funds transfer status and tax information.

## COMPLIANCE

Increasing voluntary compliance is the primary goal of the South Carolina Tax Commission. Our state operates on a system which trusts people to pay their fair share of taxes for the services they receive. Increased voluntary compliance ultimately provides for the collection of the most tax dollars at the least cost to the public.

### Highlights

- Enforced collections for the year totalled $132.7 million for a 29.03 percent increase over the prior year.
- The agency completed 3,259 field audits.
- The Criminal Investigation Department made three arrests and obtained eight convictions related to tax crimes.
- Recodification of the state tax codes continues, with the sales and use tax bill enacted during the 1990 legislative session of the General Assembly.

## ORGANIZATIONAL DEVELOPMENT

The Tax Commission is committed to strengthening the development of the organization. This objective is accomplished by developing an effective management team to lead the organization in structure development and strategic planning, using maximum employee participation and communication.

### Highlights

- The Tax Commission celebrated its 75th anniversary on Feb. 15, 1990.
- The Federation of Tax Administrators and Southeastern Association of Tax Administrators held their annual conferences in South Carolina, both hosted by the Tax Commission. More than 1,000 visitors entered our state as a result of the conference.
- Tax Commission employees assisted with the Hurricane Hugo relief effort, giving more than 10,000 hours towards assisting residents in the disaster areas.
- A Quality Improvement Program has been implemented, emphasizing the Tax Commission's commitment to a quality organization. A quality coordinator was appointed and extensive training has begun for top managers.
- A special registration program was instituted for nonresident retailers resulting in 45 new registrations, improving the compliance efforts towards nonresident retailers.
- The Tax Commission assisted the State Development Board by making 100 presentations to prospective industries.

# SOUTH CAROLINA TAX COMMISSION EFFICIENCY AND EFFECTIVENESS MEASURES

# 1989-90

## REVENUE

As the Tax Commission is the principal source of revenue to the state, we view total revenue as the most important measure of our effectiveness.

During the period July 1, 1989 to June 30, 1990, total tax revenues increased approximately $191 million, or 5.5 percent from $3.475 billion to $3.666 billion.

This is reflective of the combined effort of our divisions and the application of all available resources in the accomplishment of our primary mission to administer the tax laws of South Carolina and collect taxes due the state.

## ENFORCEMENT COLLECTIONS

Although voluntary compliance remains the principal source of tax revenue to the state, enforcement collection activity is a principal focus of agency resources. Enforcement collection efforts are seen as an important deterrent in support of voluntary compliance.

During the period July 1, 1989 - June 30, 1990, total enforcement collections increased approximately 29 percent, from $102.8 million to $132.6 million.

## TAXPAYER ASSISTANCE

We view prompt, effective response to taxpayer concerns and inquiries as a principal factor in sustaining public confidence in the efficacy of state government.

Accordingly, high levels of leadership emphasis and technical expertise have been brought to bear on these areas. Our results for FY90 clearly indicate the progress which has resulted.

In the Office Services Division, for example, 442,000 telephone inquiries were successfully handled, representing a 10 percent increase from the previous fiscal year. Also, 4,347 taxpayers were assisted in office interviews, almost twice the number assisted in FY89.

In the Field Services Division, about 174,000 taxpayers were directly assisted by conferees on a walk-in basis, while about 320,000 telephone inquiries were satisfactorily resolved.

These statistics are evidential of the success of our efforts to assure high quality of taxpayer service.

## REFUNDS ISSUED

Timely and accurate refunds are a salient feature of our operation. This activity is critical to taxpayer satisfaction, equity in the enforcement of tax laws and correct measurement of revenues. This agency's resources are highly focused on this area, particularly during the peak season for issuance of individual income tax refunds.

Total individual income refunds issued during FY90 amounted to about $396 million, up 9 percent from the preceding fiscal year.

About 1.182 million individual income refunds were issued, representing a 3.8 percent increase over the number issued in FY89.

## RETURNS PROCESSED

Prompt and efficient handling of tax returns is critical to the timely collection of revenue and to the efficient resolution of taxpayer problems. Managerial and technical resources of a high order, including the electronic scanning of some returns have been concentrated on this area. The Tax Commission processed 3.563 million returns, pertaining to all tax types, during FY90, an increase of about 3.5 percent from the volume handled in FY89.

## DEBT OFFSET

The Tax Commission assists other South Carolina state agencies, universities and colleges and the Internal Revenue Service in the collection of debts by matching these against income tax refunds. Total value of debts matched under this program increased about $2.3 million in FY90, up about 33 percent from the preceding fiscal year.

# Taxes Administered by the S.C. Tax Commission

| Type of Tax | Year Enacted | Measure | Rate | Revenue Distribution |
|---|---|---|---|---|
| Accommodations | 1984 | Transient accommodations, 5% sales tax plus accommodations tax | 2% | Returned to local governments to promote tourism. |
| Admissions | 1923 | Entrance fee to places of amusement | 4% | • First $3.5 million - General Fund<br>• Collected from fishing piers - Department of Wildlife and Marine Resources<br>• Remainder - Department of Parks, Recreation and Tourism |
| Aircraft | 1976 | State property tax on aircraft of airlines | 9.5% of fair market value multiplied by average millage | General Fund |
| Alcoholic Liquors | 1935 | Per 8 ounces alcohol:<br>Mini-bottle<br>Standard Case (Wholesaers)<br>Standard Case (Retailers)<br>Standard Case (Wholesalers Additional)<br>Surtax | $.17<br>$.25<br>$1.81<br>$2.99<br>$.56<br>9% | • 60% - General Fund<br>• 20% - Counties based on population<br>• 20% - Municipalities based on population |
| Bank | 1937 | Entire Net Income | 4.5% | • 10% - General Fund<br>• 60% - County where collected<br>• 30% - Municipality where collected |
| Beer and Wine | 1933 | *Beer:*<br>Per Ounce<br>*Wine:*<br>U.S. Sized Containers<br>—Per 8 oz. (not exceeding one gallon)<br>—Per gallon | <br>$.006<br><br><br>$.06<br>$.90 | *Beer:*<br>• $^{1}/_{6}$ plus 75% of remaining $^{5}/_{6}$ - General Fund<br>• 7% of remaining $^{5}/_{6}$ - Counties based on population<br>• 18% of remaining $^{5}/_{6}$ - municipalities based on population |

| Type of Tax | Year Enacted | Measure | Rate | Revenue Distribution |
|---|---|---|---|---|
| | | —Additional tax per 8 oz. | $.012 | *Wine:*<br>• 75% - General Fund<br>• 7% - Counties based on population<br>• 18% - Municipalities based on population |
| | | —Additional tax per gallon | $.18 | |
| | | Metric Sizes | | |
| | | —Per Liter | $.2535 | |
| | | —Additional tax per liter | $.0507 | |
| Bingo | 1982 | License issued to charitable organization annually based on value of prizes | | • First $3.5 million - General Fund<br>• 75% of remainder - Department of Parks, Recreation and Tourism<br>• 25% of remainder - Council on Aging |
| | | *License:* | | |
| | | —Class AA | $4,000 | |
| | | —Class B | $1,000 | |
| | | —Class C | No Cost | |
| | | —Class D (10 days or less) | $100 | |
| | | —Class D (more than 10 days) | $200 | |
| | | —Class E | $500 | |
| | | —Promoter | $1,000 | |
| | | *Admissions:* | | |
| | | —Class AA (per player) | $8 | |
| | | —Class B (per player) | $2 | |
| | | —Class C | No Cost | |
| | | —Class D | 4% | |
| | | —Class E | 4% | |
| Business License | 1923 | • Little Cigars (per 8) | $.02 | General Fund |
| | | • Certain Cigars (per 1,000) | $11.00 | |
| | | • More Expensive Cigars (per 1,000) | $20.00 | |
| | | • Cigarettes (pack of 20) | $.07 | |
| | | • Snuff and Chewing Tobacco (Manufacturers Price) | 5% | |
| | | • Smoking Tobacco (Manufacturers Price) | 36% | |
| Casual Excise | 1982 | Transfer of tangible personal property between individuals | 5% | • 80% - Department of Education<br>• 20% - Education Improvement Act |

| Type of Tax | Year Enacted | Measure | Rate | Revenue Distribution |
|---|---|---|---|---|
| Coin-Operated Devices | 1939 | Owner/Operator License—Highest fee of type machine | $25, $100, $1,000 | General Fund |
| | | *Licenses for Machines:* | | |
| | | —Type I | $25 | |
| | | —Type II | $100 | |
| | | —Type III | $1,500 | |
| | | —Billiard Tables | $25 | |
| Commercial Nuclear Waste | 1983 | Per cubic foot of radioactive waste disposed in South Carolina | $6 | General Fund |
| Corporate Income | 1922 | Entire net income of domestic and foreign corporations | 5% | • 92.5% - General Fund<br>• 7.25% - Counties based on population<br>• 0.25% - Municipalities based on population |
| Corporate Licene Fee | 1922 | • For each $1,000 total paid in capital and paid in surplus | $1 | General Fund |
| | | • Annual License Fee | $15 | |
| Documentary Stamp | 1923 | Conveyances of Realty (per $500 value) | $1.10 | General Fund |
| Electric Power | 1931 | Per kilowatt hour of electric power manufactured, generated or imported for sale | $.0005 | General Fund |
| Estate | 1922 | *Transfer of Taxable Estates:* After exemption, tax is based on taxable value of estate | | General Fund |
| | | Not over $40,000 | 6% | |
| | | $40,000 - $100,000 | 2,400 plus 7% of excess of $40,000 | |
| | | Over $100,000 | $6,600 plus 8% of excess of $100,000 | |

| Type of Tax | Year Enacted | Measure | Rate | Revenue Distribution |
|---|---|---|---|---|
| Forest Renewal | 1981 | *Primary forest products harvested in South Carolina* |  | Forest Renewal Fund |
|  |  | —Per 1,000 board feet of softwood | $.50 |  |
|  |  | —Per 1,000 board feet of hardwood | $.25 |  |
|  |  | —Per cord of softwood | $.20 |  |
|  |  | —Per cord of hardwood | $.07 |  |
| Gift Tax | 1968 | Transfer of property by gift, based on taxable amount of gift: |  | General Fund |
|  |  | Not over $40,000 | 6% |  |
|  |  | $40,000 - $100,000 | $2,400 plus 8% of excess of $40,000 |  |
|  |  | Over $100,000 | $6,600 plus 8% of excess of $100,000 |  |
| Highway Use | 1956 | • Registration and identification for each motor carrier vehicle: |  | Department of Highways and Public Transportation |
|  |  | —Intrastate | $4 |  |
|  |  | —Interstate | $4 |  |
|  |  | • Motor carrier operating vehicles not licensed in South Carolina (per power unit) | $3 |  |
|  |  | • Temporary permit for motor carrier vehicle | $15 |  |
| Individual Income | 1927 | Entire net income of residents of South Carolina and income earned in South Carolina by nonresidents having a business in South Carolina or from sale, rental or income propety in South Carolina<br>Rate is based on federal taxable income: |  | • 92.5% - General Fund<br>• 7.25% - Counties based on population<br>• 0.25% - Municipalities based on population |

| Type of Tax | Year Enacted | Measure | Rate | Revenue Distribution |
|---|---|---|---|---|
| | | 0 - $2,000 | 2.75%, 1990; 2.5%, 1991 | |
| | | $2,000 - $4,000 | 3% | |
| | | $4,000 - $6,000 | $40 plus 4% of excess of $4,000 | |
| | | $6,000 - $8,000 | $100 plus 5% of excess of $6,000 | |
| | | $8,000 - $10,000 | $180 plus 6% of excess of $8,000 | |
| | | Over $10,000 | $280 plus 7% of excess of $10,000 | |
| | | **(the above is indexed annually for inflation)** | | |
| Motor Fuels | 1922 | • Per gallon of gasoline<br>• Per gallon of ethanol blends | $.16<br>$.10 | • 12.34 cents of each gallon - Department of Highways and Public Transportation<br>• 2.66 cents - Retired bonds<br>• 1 cent - Counties based on number of registered vehicles |
| Motor Vehicle License | 1951 | *Annual license tax on motor vehicles operated on South Carolin highway system:* | | Department of Highways and Public Transportation |
| | | —Passenger Cars | $12 | |
| | | —Motorcycles | $5 | |
| | | —Motor-driven Cycles | $5 | |
| | | —Trailers, Semi-trailers, Pole Trailers | $10 | |
| | | —House Trailers | $6 | |
| | | —Camper Trailers | $5 | |
| | | —Commercial trucks not over 4,000 lbs. | $15 | |
| | | —Commercial trucks up to 80,000 lbs. | $800 | |
| | | —Buses | $200 | |

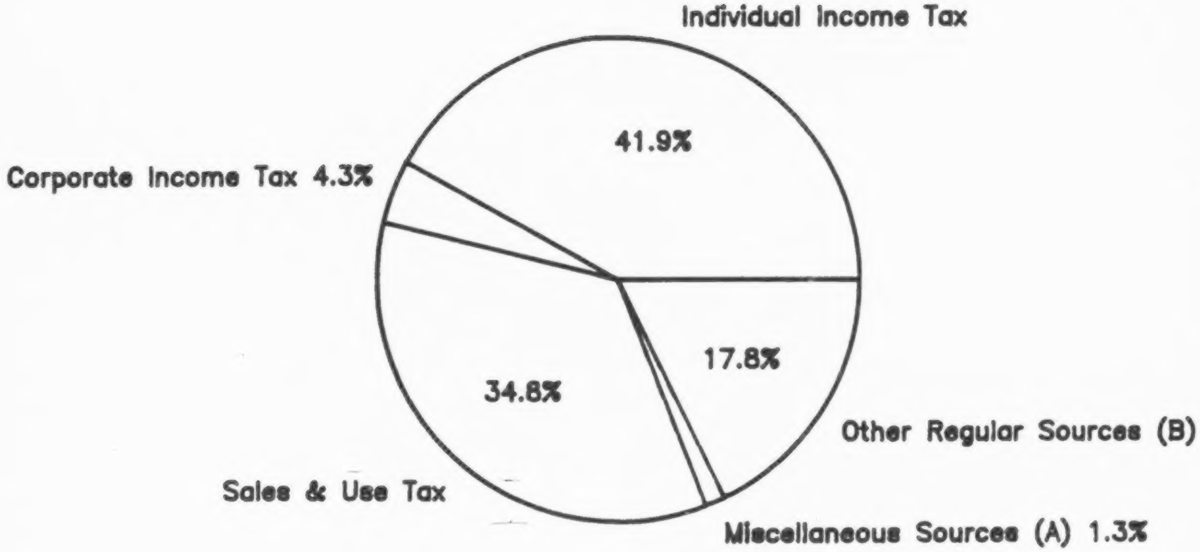
| Type of Tax | Year Enacted | Measure | Rate | Revenue Distribution |
|---|---|---|---|---|
| Private Car Lines | 1976 | Assessed value of car lines | Average state millage rate | General Fund |
| Property | 1915 | Assessed value of real and personal property (tax administered by Tax Commission and local governments, collected by local governments) | Millage rate set by local government | Local governments where collected |
| Retail License | 1928 | License required of every person who engages in business as a retailer. | | General Fund |
| | | *Licenses:* | | |
| | | —Permanent License | $50 | |
| | | —Temporary 30-Day License | $40 | |
| | | —Artists and Craftsman License | $20 | |
| Sales | 1951 | Gross proceeds of all retail sales, leases and rentals of tangible personal property in South Carolina unless specifically exempt | 5% | • 80% - Department of Education to fund the Education Finance Act<br>• 20% - Education Improvement Act |
| Savings and Loan Association | 1957 | Entire net income of savings and loan associations in South Carolina except for income specifically exempt | 6% | General Fund |
| Soft Drinks | 1925 | • Soda Fountain Syrups (gallon) | $.95 | General Fund |
| | | • Simple Syrups (per gallon) | $.95 | |
| | | • Concentrates, Powders, Bases (per finished gallon) | $.16 | |
| | | • Bottled Soft Drinks (per gross of 1 cent units) | $1.22 | |
| Special Fuels | 1941 | • Diesel and LP Gas (per gallon) | $.16 | Department of Highways and Public Transportation |
| Use | 1951 | Gross proceeds of tangible personal property purchased outside South Carolina for storage, use or consumption in South Carolina | 5% | • 80% - Department of Education to fund the Education Finance Act<br>• 20% - Education Improvement Act |

## TABLE 1 - SOUTH CAROLINA TAX COMMISSION REVENUE REPORT FOR FY 1988-89 AND FY 1989-90

| REVENUE SOURCE | FY 1988-89 JULY - JUNE | FY 1989-90 JULY - JUNE | DIFFERENCE | % CHANGE |
|---|---|---|---|---|
| SALES AND USE TAX | $1,076,825,860.51 | $1,146,465,803.34 | $69,639,942.83 | 6.47% |
| CASUAL EXCISE TAX | $8,655,481.17 | $9,335,595.97 | $680,114.80 | 7.86% |
| INDIVIDUAL INCOME TAX | $1,247,867,044.19 | $1,380,179,585.27 | $132,312,541.08 | 10.60% |
| CORPORATION INCOME TAX | $211,184,748.84 | $140,883,130.29 | ($70,301,618.55) | -33.29% |
| **SUBTOTAL - REGULAR SOURCES** | **$2,544,533,134.71** | **$2,676,864,114.87** | **$132,330,980.16** | **5.20%** |
| ADMISSIONS TAX | $3,506,436.65 | $3,504,719.58 | ($1,717.07) | -0.05% |
| AIRCRAFT TAX | $1,934,016.26 | $2,288,159.03 | $354,142.77 | 18.31% |
| ALCOHOLIC LIQUORS TAX | $42,757,219.47 | $43,680,764.46 | $923,544.99 | 2.16% |
| BANK TAX | $8,314,411.34 | $9,529,609.20 | $1,215,197.86 | 14.62% |
| BEER & WINE TAX | $67,095,273.47 | $70,037,317.23 | $2,942,043.76 | 4.38% |
| BINGO TAX | $2,601,634.36 | $2,623,168.23 | $21,533.87 | 0.83% |
| BUSINESS LICENSE TAX | $30,522,856.26 | $29,539,788.29 | ($983,067.97) | -3.22% |
| COIN OPERATED DEVICES TAX | $14,899,294.07 | $11,577,204.41 | ($3,322,089.66) | -22.30% |
| COMMERCIAL NUCLEAR WASTE TAX | $5,638,854.36 | $6,099,477.48 | $460,623.12 | 8.17% |
| CORPORATION LICENSE TAX | $29,479,214.24 | $34,608,349.62 | $5,129,135.38 | 17.40% |
| DEPT REVENUE - UNCLAIMED PROP D&I | $55,947.08 | $8,030.76 | ($47,916.32) | -85.65% |
| DOCUMENTARY STAMP TAX | $11,858,680.42 | $10,996,410.99 | ($862,269.43) | -7.27% |
| INSURANCE TAX | ($6,355.00) | ($15.00) | $6,340.00 | 99.76% |
| ELECTRIC POWER TAX | $15,242,955.28 | $16,044,859.66 | $801,904.38 | 5.26% |
| ESTATE TAX | $32,057,060.57 | $28,939,467.34 | ($3,117,593.23) | -9.73% |
| GASOLINE TAX - COUNTIES | $17,606,237.08 | $18,030,906.66 | $424,669.58 | 2.41% |
| GIFT TAX | $3,906,853.05 | $6,417,251.95 | $2,510,398.90 | 64.26% |
| MOTOR CARRIER FEES | $2,001,547.35 | $1,272,434.59 | ($729,112.76) | -36.43% |
| PRIVATE CAR LINES TAX | $1,239,257.29 | $1,283,045.55 | $43,788.26 | 3.53% |
| RETAILER'S LICENSE TAX | $1,003,844.98 | $989,180.75 | ($14,664.23) | -1.46% |
| SAVINGS & LOAN ASSOCIATION TAX | $855,662.08 | $519,657.14 | ($336,004.94) | -39.27% |
| SOFT DRINKS TAX | $19,663,753.92 | $21,655,631.35 | $1,991,877.43 | 10.13% |
| **SUBTOTAL - ALL OTHER REVENUES** | **$312,234,654.58** | **$319,645,419.27** | **$7,410,764.69** | **2.37%** |
| UNCLAIMED PROPERTY FUND | $6,193,017.42 | $5,180,997.03 | ($1,012,020.39) | -16.34% |
| SUBTOTAL - MISCELLANEOUS SOURCES | $6,193,017.42 | $5,180,997.03 | ($1,012,020.39) | -16.34% |
| **GENERAL FUND REVENUES** | **$2,862,960,806.71** | **$3,001,690,531.17** | **$138,729,724.46** | **4.85%** |
| ACCOMMODATIONS TAX - COUNTIES | $14,672,586.19 | $15,869,722.42 | $1,197,136.23 | 8.16% |
| ADMISSIONS TAX - PRT | $4,933,886.97 | $5,819,582.89 | $885,695.92 | 17.95% |
| ADMISSIONS TAX - WILDLIFE RES | $13,468.71 | $7,872.70 | ($5,596.01) | -41.55% |
| BINGO TAX - AGING COMMISSION | $667,862.71 | $674,993.42 | $7,130.71 | 1.07% |
| BINGO TAX - PRT | $2,003,589.02 | $2,024,981.26 | $21,392.24 | 1.07% |
| CASUAL EXCISE TAX - HIGHWAY DEPT | $1,589,611.99 | $1,727,465.91 | $137,853.92 | 8.67% |
| DOCUMENTARY - HERITAGE LAND TRUST | $2,635,220.82 | $2,443,625.32 | ($191,595.50) | -7.27% |
| EDUCATION IMPROVEMENT FUND | $271,715,051.96 | $288,945,091.97 | $17,230,040.01 | 6.34% |
| ESTATE TAX - PROBATE JUDGES | $254,327.23 | $253,922.36 | ($404.87) | -0.16% |
| FOREST RENEWAL TAX - FORESTRY COMM | $573,374.45 | $296,481.90 | ($276,892.55) | -48.29% |
| GASOLINE TAX - HIGHWAY DEPT | $261,635,022.86 | $281,152,986.24 | $19,517,963.38 | 7.46% |
| GASOLINE TAX - WILDLIFE RES | $1,023,040.46 | $1,048,144.58 | $25,104.12 | 2.45% |
| HIGHWAY USE TAX - HIGHWAY DEPT | $3,737,064.92 | $3,559,790.96 | ($177,273.96) | -4.74% |
| INDIGENT CARE FUND | $892,368.89 | $7,584,378.58 | $6,692,009.69 | ---- |
| MOTOR CARRIER FEES - HIGHWAY DEPT | $832,598.00 | $1,554,947.66 | $722,349.66 | 86.76% |
| PUBLIC UTILITY ASSESSMENTS | $0.00 | $3,801,153.25 | $3,801,153.25 | ---- |
| SPECIAL FUEL TAX - HIGHWAY DEPT | $44,442,617.33 | $47,105,437.77 | $2,662,820.44 | 5.99% |
| **ALLOCATED FUNDS** | **$611,621,692.51** | **$663,870,579.19** | **$52,248,886.68** | **8.54%** |
| **TOTAL REVENUE COLLECTIONS** | **$3,474,582,499.22** | **$3,665,561,110.36** | **$190,978,611.14** | **5.50%** |

# SOUTH CAROLINA TAX DOLLAR
# FISCAL YEAR 1989-1990

## REVENUE

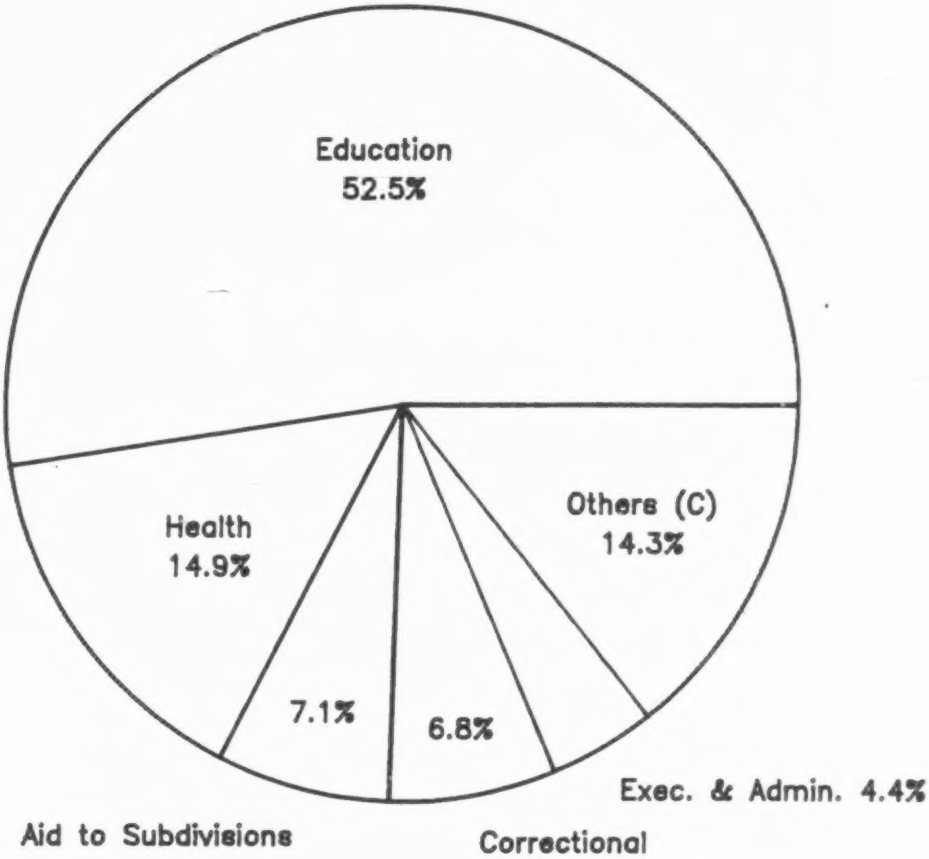


| MISCELLANEOUS SOURCES (A) | |
|---|---|
| Debt Service Transfer | .20% |
| Indirect Cost Recoveries | .59% |
| Mental Health Fees | .12% |
| Miscellaneous Sources | .22% |
| Unclaimed Property Fund | .14% |
| TOTAL | 1.27% |

| OTHER REGULAR SOURCES (B) | |
|---|---|
| Alcoholic Liquors Tax | 1.47% |
| Beer & Wine Tax | 2.22% |
| Business License Tax | .89% |
| Corporate License Tax | 1.05% |
| Departmental Revenue | 1.05% |
| Earned on Investments | 2.29% |
| Estate Tax | .87% |
| Insurance Tax | 2.69% |
| Others | 5.25% |
| TOTAL | 17.78% |

# SOUTH CAROLINA TAX DOLLAR
# FISCAL YEAR 1989-1990

## EXPENSE



OTHERS (C)

| | |
|---|---|
| Conservation | 3.70% |
| Debt Service | 3.28% |
| Judicial | .76% |
| Legislative | .80% |
| Regulatory | 2.13% |
| Transportation | .09% |
| Miscellaneous | .04% |
| Social Rehabilitation | 3.53% |
| TOTAL | 14.33% |

## TABLE NO. 2 - EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION FROM JULY 1, 1989, THROUGH JUNE 30, 1990

| | Adjusted Appropriation July 1, 1989 Through June 30, 1990 | Expenditures July 1, 1989 Through June 30, 1990 | Unexpended Balance |
|---|---|---|---|
| Contractual Services | $3,146,369 | $3,120,991 | $25,378 |
| Employer Contributions | 4,354,611 | 4,353,394 | 1,217 |
| Equipment | 748,302 | 744,530 | 3,772 |
| Fixed Charges | 2,228,233 | 2,219,258 | 8,975 |
| Miscellaneous | 3,982 | 3,685 | 297 |
| Personal Service | 21,255,877 | 21,255,861 | 16 |
| Purchase of Evidence | 25,264 | 20,079 | 5,185 |
| Revenue Tax Stamps | 255,042 | 255,041 | 1 |
| Supplies | 2,540,144 | 2,452,479 | 87,665 |
| Travel | 1,103,361 | 1,082,953 | 20,408 |
| Capital Reserve Fund | 1,733,111 | 855,262 | 877,849 * |
| TOTAL | $37,394,296 | $36,363,533 | $1,030,763 |

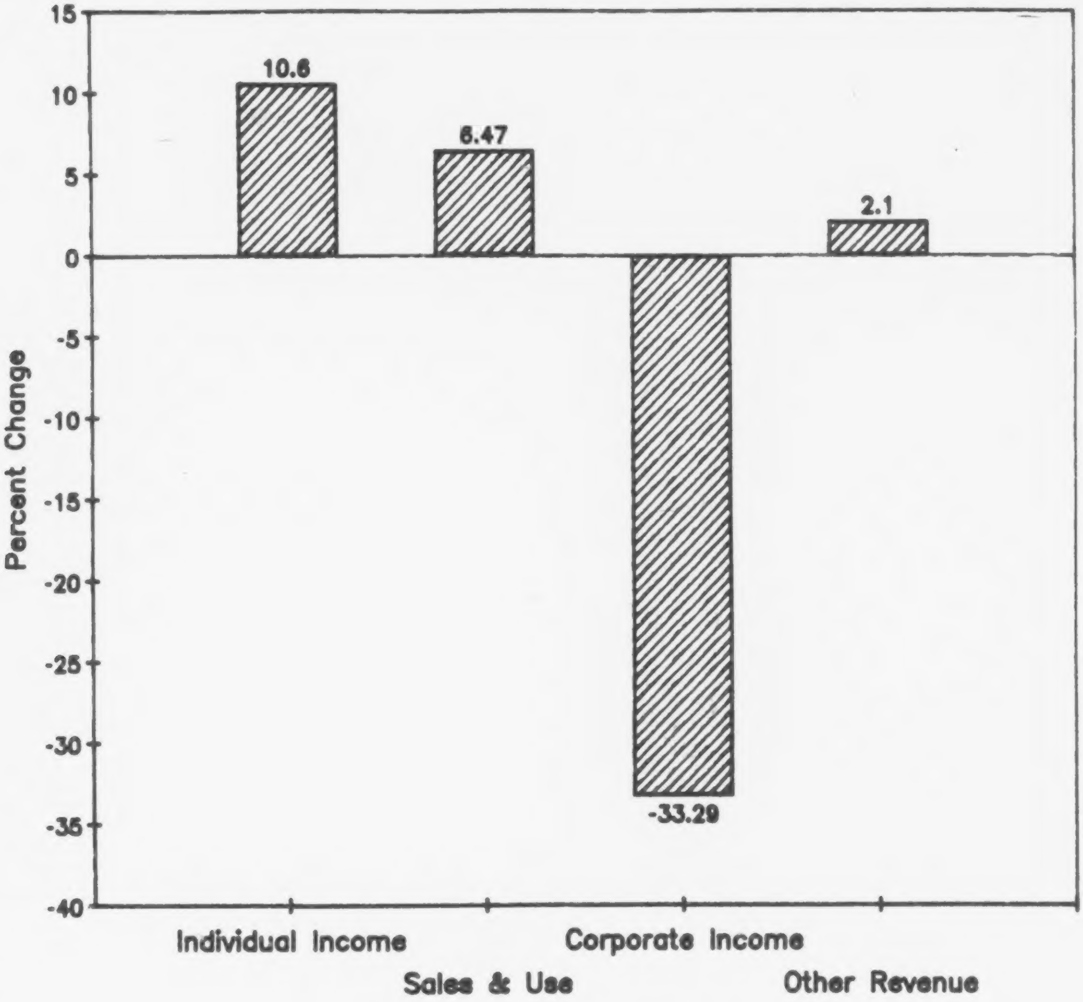
For the fiscal year ending June 30, 1989, the collection cost of the Tax Commission amounted to $0.992 per $100.

* Carryover of funds appropriated for purchase of data processing equipment. This amount has not lapsed and is available for expenditure in FY91.

## TABLE NO. 3 - TOTAL GENERAL FUND REVENUE COLLECTIONS

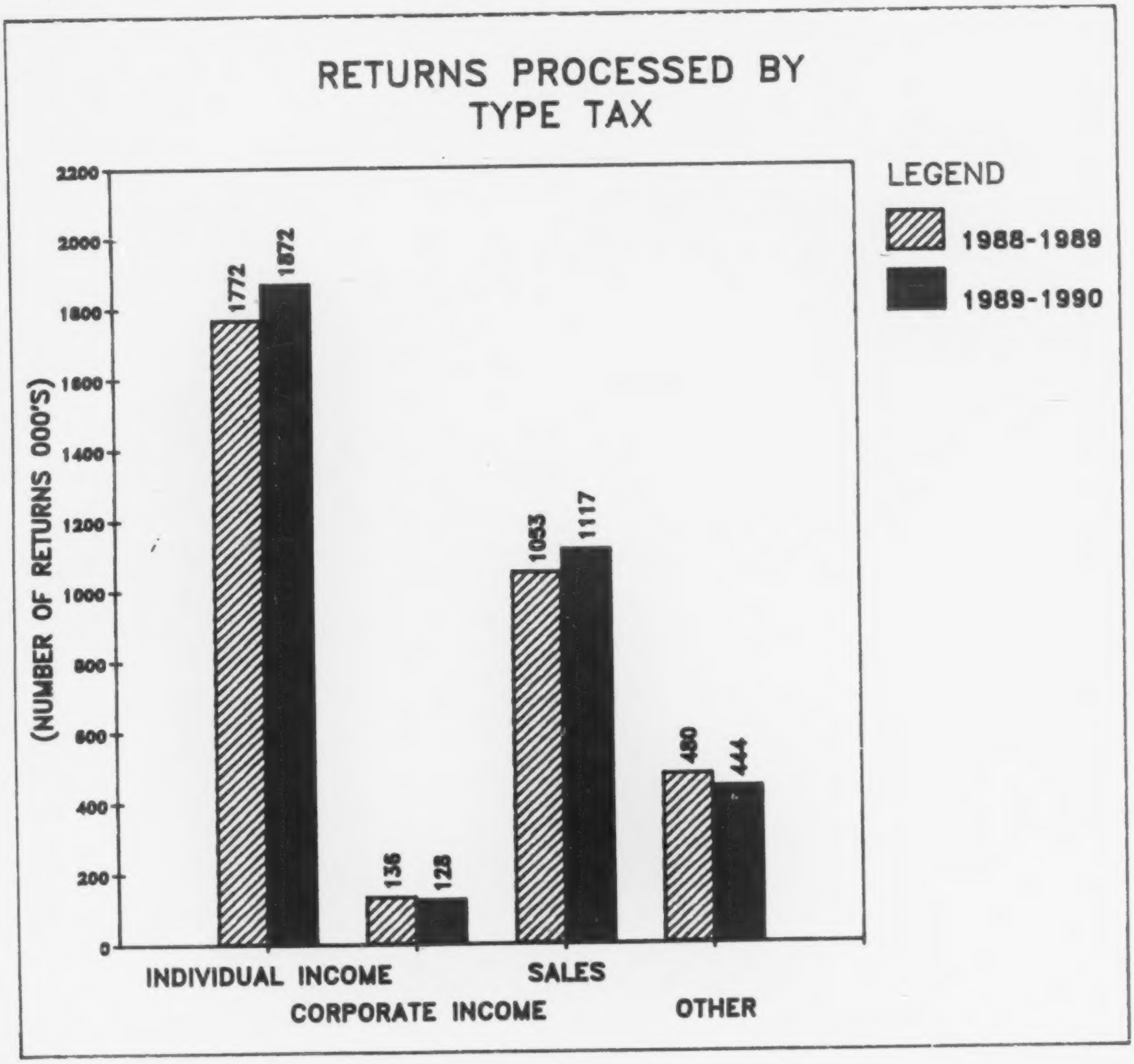
| | FY 1985-86 | FY 1986-87 | FY 1987-88 | FY 1988-89 | FY 1989-90 |
|---|---|---|---|---|---|
| Corporate Income | $ 185,014,155 | $ 184,889,996 | $ 196,194,937 | $ 211,184,748 | $ 140,883,130 |
| Individual Income | 907,284,694 | 1,008,937,740 | 1,142,193,372 | 1,247,867,044 | 1,380,179,585 |
| Sales and Use | 885,591,396 | 938,312,571 | 998,491,171 | 1,076,825,860 | 1,146,465,803 |
| Other Revenue | 282,003,622 | 299,041,586 | 319,620,735 | 327,105,591 | 334,162,013 |
| TOTAL | $2,259,893,867 | $2,431,181,893 | $2,656,500,215 | $2,862,983,243 | $3,001,690,531 |

## GENERAL FUND REVENUE COLLECTIONS
## PERCENT CHANGE FROM PRIOR YEAR



## TABLE NO. 4 - RETURNS PROCESSED BY MAJOR TAX SOURCE 1988-1990

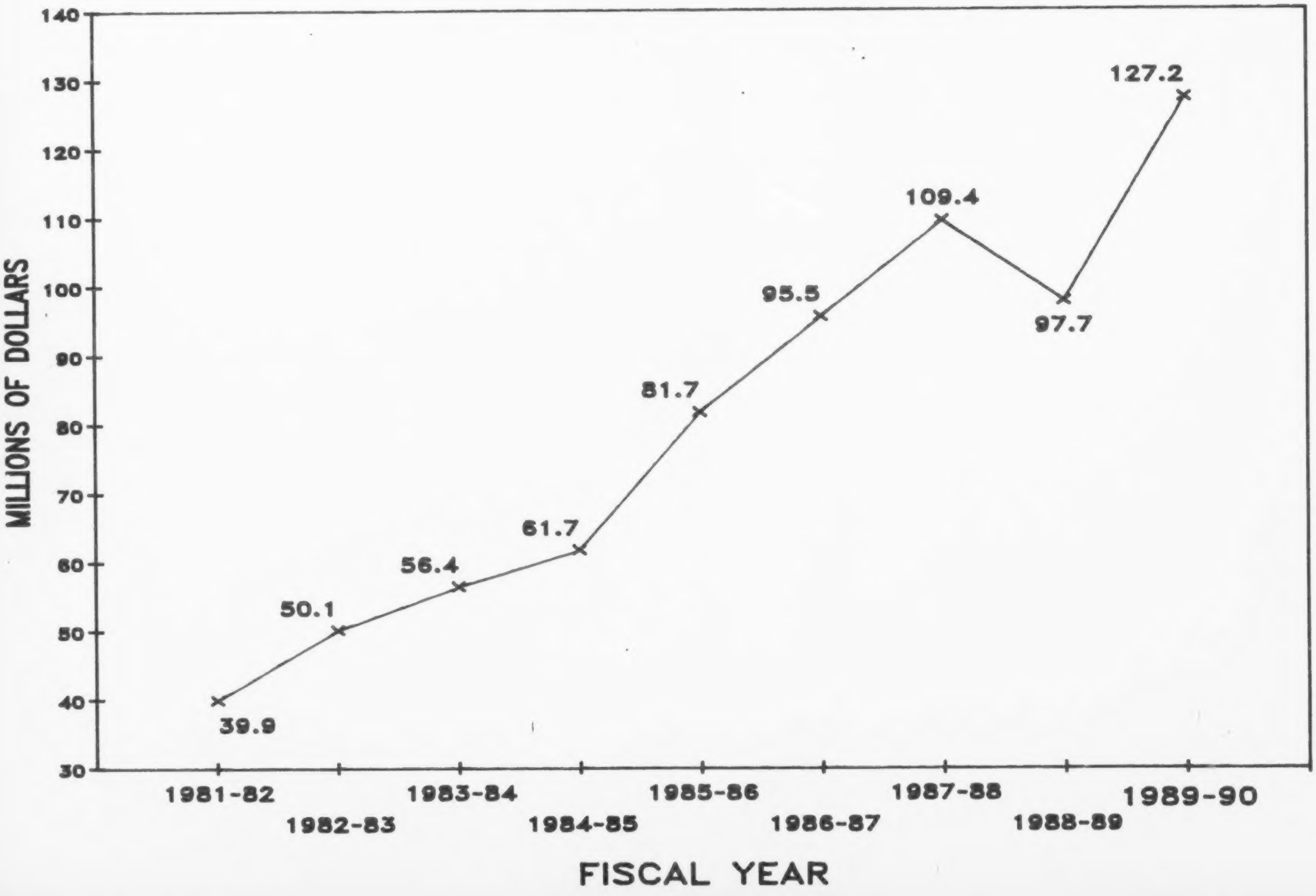
| Type Tax Return | 1988-1989 | 1988-1990 | Percent Change |
|---|---|---|---|
| Individual Income Tax | 1,772,960 | 1,872,640 | 5.62% |
| Corporate Income Tax | 136,107 | 128,926 | -5.28% |
| Sales Tax | 1,053,272 | 1,117,611 | 6.11% |
| Other Tax Returns | 480,951 | 444,113 | -7.66% |
| TOTAL | 3,443,290 | 3,563,290 | 3.49% |



## TABLE NO. 5 - ENFORCEMENT COLLECTIONS
## TOTAL ADDITIONAL TAX COLLECTED BY TYPE TAX
## 1989-1990

| | Type Tax | Number of Items | Amount |
|---|---|---|---|
| I. | Audit Collections | | |
| | Estate and Gift | 716 | $ 2,697,992.29 |
| | Income | 90,725 | 42,609,130.14 |
| | License | 3,792 | 10,637,577.31 |
| | Property | 18 | 44,062.74 |
| | Sales | 30,807 | 26,740,704.40 |
| | Miscellaneous | 7 | 0.00 |
| | Total | 126,065 | $82,729,466.88 |
| II. | Delinquent Collections | | |
| | Estate and Gift | 76 | $ 417,346.07 |
| | Income | 14,043 | 2,936,098.62 |
| | License | 2,004 | 2,508,059.67 |
| | Property | 867 | 12,394.38 |
| | Sales | 49,777 | 22,896,431.14 |
| | Miscellaneous | 13 | 3,852.62 |
| | Total | 66,780 | $28,774,182.50 |
| IV. | Other Collections | | |
| | Estate and Gift | 30 | $ 55,297.93 |
| | Income | 44,975 | 12,860,975.93 |
| | License | 2,006 | 553,467.28 |
| | Sales | 5,111 | 2,174,061.17 |
| | Miscellaneous | 4 | 1,177.61 |
| | Total | 52,126 | $15,644,979.92 |
| TOTAL ENFORCEMENT COLLECTIONS | | 244,971 | $127,148,629.20 |

# SOUTH CAROLINA TAX COMMISSION ENFORCEMENT COLLECTIONS



## TABLE NO. 6 - COIN-OPERATED DEVICES
## LICENSE SALES FOR 1989-1990

| Type of License | Annual Licenses | Six-Month Licenses |
|---|---|---|
| Machine Licenses: | | |
| Type I | 14,216 | 566 |
| Type II | 18,185 | 1,317 |
| Type III | 6,904 | 376 |
| Owner Operator Licenses: | | |
| Class A | 348 | 10 |
| Class B | 189 | 11 |
| Class C | 400 | 16 |

TABLE NO. 7 - ANALYSIS OF CORPORATE INCOME TAX RETURNS 1989-1990

| Tax Liability | Number of Returns | Percent of Total | Amount of Tax | Percent of Total |
|---|---|---|---|---|
| $0.00 | 93,928 | 72.854% | $0.00 | 0.000% |
| Under $49.99 | 4,861 | 3.770% | $64,806.24 | 0.046% |
| $50.00 - $99.99 | 2,399 | 1.861% | $118,341.83 | 0.084% |
| $100.00 - $199.99 | 3,107 | 2.410% | $304,307.57 | 0.216% |
| $200.00 - $299.99 | 2,065 | 1.602% | $340,937.18 | 0.242% |
| $300.00 - $399.99 | 1,751 | 1.358% | $408,561.08 | 0.290% |
| $400.00 - $499.99 | 1,389 | 1.077% | $417,014.07 | 0.296% |
| $500.00 - $999.99 | 4,626 | 3.588% | $2,247,085.93 | 1.595% |
| $1,000.00 - $1,499.99 | 2,927 | 2.270% | $2,414,736.86 | 1.714% |
| $1,500.00 - $1,999.99 | 1,960 | 1.520% | $2,276,671.39 | 1.616% |
| $2,000.00 - $2,499.99 | 1,385 | 1.074% | $2,083,661.50 | 1.479% |
| $2,500.00 - $2,999.99 | 1,096 | 0.850% | $2,013,219.94 | 1.429% |
| $3,000.00 - $3,499.99 | 1,019 | 0.790% | $2,203,412.16 | 1.564% |
| $3,500.00 - $3,999.99 | 762 | 0.591% | $1,904,739.93 | 1.352% |
| $4,000.00 - $4,499.99 | 593 | 0.460% | $1,692,006.40 | 1.201% |
| $4,500.00 - $4,999.99 | 566 | 0.439% | $1,793,442.25 | 1.273% |
| $5,000.00 - $9,999.99 | 2,180 | 1.691% | $10,129,497.07 | 7.190% |
| $10,000.00 - $14,999.99 | 639 | 0.496% | $5,232,399.46 | 3.714% |
| $15,000.00 - $19,999.99 | 364 | 0.282% | $4,198,317.29 | 2.980% |
| $20,000.00 - $24,999.99 | 232 | 0.180% | $3,443,183.71 | 2.444% |
| $25,000.00 - $49,999.99 | 471 | 0.365% | $11,198,800.03 | 7.949% |
| $50,000.00 - UP | 606 | 0.471% | $86,397,988.40 | 61.327% |
| TOTALS | 128,926 | 99.999% | $140,883,130.29 | 100.001% |

# TABLE NO. 8 - ANALYSIS OF CORPORATION RETURNS
# BY BUSINESS CLASSIFICATION 1989-1990

| Code | Business Classification | Number of Returns | Percent of Total | Amount of Tax | Percent of Total |
|---|---|---|---|---|---|
| 0110 | Agriculture, Forestry & Fisheries | 1,769 | 1.369% | $774,857.22 | 0.550% |
| 1010 | Mining | 102 | 0.076% | $1,282,036.49 | 0.091% |
| 1500 | Construction | 14,656 | 11.357% | $9,410,993.11 | 6.668% |
| 2010 | Manuf. Food, Dairy & Kindred Prod | 335 | 0.250% | $873,475.41 | 0.620% |
| 2086 | Beverage Industries | 110 | 0.085% | $1,043,944.00 | 0.741% |
| 2220 | Textiles | 241 | 0.187% | $2,571,117.13 | 1.825% |
| 2300 | Apparel & Fabricated Tex. Prod | 676 | 0.524% | $3,065,616.92 | 2.176% |
| 2400 | Logging, Lumber & Wood Prod | 650 | 0.504% | $1,624,382.50 | 1.153% |
| 2500 | Furniture and Fixtures | 312 | 0.242% | $897,425.54 | 0.637% |
| 2600 | Paper and Allied Products | 90 | 0.070% | $2,292,168.53 | 1.627% |
| 2700 | Printing, Publishing & Allied Ind | 959 | 0.744% | $1,221,456.74 | 0.867% |
| 2800 | Agricultural & Industrial Chem | 1,265 | 0.981% | $4,599,834.21 | 3.265% |
| 3200 | Stone, Clay, Glass, Asphalt and Rel. Prod | 273 | 0.212% | $897,425.54 | 0.637% |
| 3300 | Primary & Fabricated Metal Ind | 888 | 0.689% | $3,672,823.21 | 2.607% |
| 3500 | Machinery-Manufacturing | 552 | 0.428% | $2,996,584.19 | 2.127% |
| 3998 | Other Manufacturing | 957 | 0.742% | $4,044,754.68 | 2.871% |
| 4000 | Trans. Communica. Elect & Water | 3,172 | 2.460% | $4,380,056.53 | 3.109% |
| 5000 | Wholesalers | 1,601 | 1.242% | $4,498,398.36 | 3.193% |
| 5211 | Building Materials-Retail | 811 | 0.629% | $1,112,976.73 | 0.790% |
| 5215 | Hardware, Paint, & Farm Equip | 1,208 | 0.937% | $914,331.52 | 0.649% |
| 5221 | Department Stores | 442 | 0.343% | $7,018,797.56 | 4.982% |
| 5222 | Special Variety Stores | 634 | 0.492% | $1,238,362.72 | 0.879% |
| 5228 | Other Gen. Merch & Mail Order | 1,025 | 0.795% | $2,461,228.29 | 1.747% |
| 5230 | Groceries and Related Products | 1,526 | 1.183% | $2,070,982.02 | 1.470% |
| 5240 | Motor Vehicle Dealers | 2,082 | 1.615% | $1,187,644.79 | 0.843% |
| 5241 | Boats & Airplanes | 461 | 0.358% | $197,236.39 | 0.140% |
| 5243 | Gasoline Service Stations | 502 | 0.390% | $508,588.11 | 0.361% |
| 5248 | Automobile Parts, Tire, Etc | 1,637 | 1.270% | $1,582,117.56 | 1.123% |
| 5250 | Apparel & Acessories | 1,875 | 1.454% | $2,196,368.01 | 1.559% |
| 5260 | Furn., Appliances, Supplies -- Retail | 1,426 | 1.106% | $1,559,576.26 | 1.107% |
| 5270 | Eating & Drinking Estab | 4,596 | 3.565% | $1,408,831.31 | 1.000% |
| 5291 | Drug Stores | 672 | 0.521% | $380,384.46 | 0.270% |
| 5292 | Liquor Stores | 537 | 0.417% | $95,800.53 | 0.068% |
| 5293 | Jewelry Stores | 700 | 0.543% | $563,532.53 | 0.400% |
| 5298 | Sporting Goods Stores | 560 | 0.434% | $300,081.07 | 0.213% |
| 5310 | Coin Machines | 110 | 0.085% | $94,391.70 | 0.067% |
| 5330 | Trailer and Mobile Homes | 1,161 | 0.901% | $984,773.09 | 0.699% |
| 5370 | Fuel and Ice Dealers | 2,508 | 1.946% | $1,458,140.40 | 1.035% |
| 5380 | Feed, Seed, & Fertilizer | 175 | 0.136% | $231,048.34 | 0.164% |
| 5399 | Miscel. Retailers | 4,311 | 3.344% | $4,491,354.20 | 3.188% |
| 6000 | Fin. Cos., Ins. Agents & Rel. Est | 18,511 | 14.358% | $19,010,769.61 | 13.494% |
| 7000 | Hotels, Motels, Etc | 1,037 | 0.805% | $318,395.88 | 0.226% |
| 7210 | Laundries | 565 | 0.439% | $219,777.69 | 0.156% |
| 7800 | Recreation | 1,448 | 1.146% | $435,328.88 | 0.309% |
| 7900 | Rental of Tangible Pers Prop | 1,338 | 1.038% | $822,757.49 | 0.584% |
| 8000 | Professional | 6,954 | 5.394% | $2,669,735.32 | 1.895% |
| 8098 | Other Services | 41,506 | 32.194% | $35,202,467.52 | 25.820% |
|  | TOTALS | 128,926 | 99.999% | $140,883,130.29 | 100.002% |

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

# TABLE NO. 9 - RECAPITULATION OF PROBATE JUDGES COMMISSION PAID ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1989-1990

| | |
|---|---|
| Abbeville | $ 606.48 |
| Aiken | 9,125.47 |
| Allendale | 388.79 |
| Anderson | 11,187.45 |
| Bamberg | 1,353.36 |
| Barnwell | 3,523.13 |
| Beaufort | 13,273.00 |
| Berkeley | 2,256.54 |
| Calhoun | 979.45 |
| Charleston | 17,024.58 |
| Cherokee | 2,641.01 |
| Chester | 3,014.74 |
| Chesterfield | 2,430.07 |
| Clarendon | 3,677.86 |
| Colleton | 2,653.77 |
| Darlington | 4,051.37 |
| Dillon | 752.14 |
| Dorchester | 6,394.16 |
| Edgefield | 3,352.20 |
| Fairfield | 1,728.78 |
| Florence | 5,969.99 |
| Georgetown | 5,951.66 |
| Greenville | 18,366.65 |
| Greenwood | 6,026.43 |
| Hampton | 1,713.98 |
| Horry | 13,217.15 |
| Jasper | 3,833.24 |
| Kershaw | 4,833.18 |
| Lancaster | 3,800.83 |
| Laurens | 7,974.13 |
| Lee | 645.06 |
| Lexington | 11,080.70 |
| McCormick | 221.13 |
| Marion | 4,270.84 |
| Marlboro | 1,752.61 |
| Newberry | 3,894.92 |
| Oconee | 2,601.27 |
| Orangeburg | 8,661.38 |
| Pickens | 4,008.21 |
| Richland | 17,770.72 |
| Saluda | 1,499.15 |
| Spartanburg | 11,805.35 |
| Sumter | 8,263.83 |
| Union | 2,455.25 |
| Williamsburg | 3,255.28 |
| York | 8,751.27 |
| Total | $253,038.56 |

## TABLE NO. 10 - GASOLINE TAX REFUNDS DURING FISCAL YEAR 1989-1990 ON GASOLINE PURCHASED AND USED SOLELY FOR AGRICULTURAL PURPOSES

| COUNTY | NUMBER OF CLAIMS | AMOUNT |
|---|---|---|
| Abbeville | 10 | $ 519.52 |
| Aiken | 18 | 2,579.11 |
| Allendale | 3 | 1,599.14 |
| Anderson | 38 | 3,839.23 |
| Bamberg | 13 | 2,108.37 |
| Barnwell | 5 | 1,337.92 |
| Beaufort | 2 | 1,330.13 |
| Berkeley | 2 | 245.27 |
| Calhoun | 4 | 643.03 |
| Charleston | 2 | 767.80 |
| Cherokee | 2 | 202.00 |
| Chester | 13 | 2,459.63 |
| Chesterfield | 16 | 3,177.55 |
| Clarendon | 8 | 1,940.82 |
| Colleton | 5 | 3,248.56 |
| Darlington | 15 | 3,139.29 |
| Dillon | 24 | 8,296.25 |
| Dorchester | 3 | 892.72 |
| Edgefield | 28 | 7,416.70 |
| Fairfield | 5 | 336.18 |
| Florence | 14 | 3,407.94 |
| Georgetown | 0 | 0.00 |
| Greenville | 8 | 736.33 |
| Greenwood | 8 | 752.47 |
| Hampton | 7 | 4,042.93 |
| Horry | 10 | 4,531.97 |
| Jasper | 4 | 2,187.96 |
| Kershaw | 3 | 138.94 |
| Lancaster | 4 | 201.53 |
| Laurens | 8 | 437.82 |
| Lee | 5 | 1,361.82 |
| Lexington | 16 | 2,240.57 |
| McCormick | 2 | 94.36 |
| Marion | 47 | 14,292.13 |
| Marlboro | 23 | 9,865.44 |
| Newberry | 23 | 3,362.07 |
| Oconee | 0 | 0.00 |
| Orangeburg | 48 | 10,492.98 |
| Pickens | 3 | 623.02 |
| Richland | 13 | 745.20 |
| Saluda | 19 | 2,116.30 |
| Spartanburg | 12 | 1,403.18 |
| Sumter | 24 | 4,100.16 |
| Union | 5 | 496.39 |
| Williamsburg | 7 | 1,140.69 |
| York | 16 | 2,413.94 |
| Total | 545 | $117,265.36 |

## TABLE NO. 11 - DISTRIBUTION OF WATERCRAFT GASOLINE TAX TO COUNTIES 1989-1990

| COUNTY | BOAT REGISTRATIONS | AMOUNT |
|---|---|---|
| Abbeville | 1,853 | $ 6,143.66 |
| Aiken | 10,073 | 33,389.44 |
| Allendale | 633 | 2,136.92 |
| Anderson | 10,483 | 34,725.02 |
| Bamberg | 1,087 | 3,561.54 |
| Barnwell | 1,730 | 5,698.46 |
| Beaufort | 8,020 | 26,622.51 |
| Berkeley | 12,481 | 41,402.91 |
| Calhoun | 1,191 | 3,917.69 |
| Charleston | 27,221 | 90,285.05 |
| Cherokee | 2,107 | 6,945.00 |
| Chester | 1,759 | 5,876.54 |
| Chesterfield | 1,590 | 5,253.27 |
| Clarendon | 2,886 | 9,527.12 |
| Colleton | 3,312 | 10,951.74 |
| Darlington | 5,222 | 17,273.47 |
| Dillon | 2,191 | 7,301.16 |
| Dorchester | 7,452 | 24,752.70 |
| Edgefield | 1,244 | 4,095.77 |
| Fairfield | 1,345 | 4,451.93 |
| Florence | 12,767 | 42,382.33 |
| Georgetown | 6,371 | 21,102.13 |
| Greenville | 17,432 | 57,785.99 |
| Greenwood | 3,945 | 13,088.66 |
| Hampton | 1,935 | 6,410.77 |
| Horry | 13,742 | 45,587.72 |
| Jasper | 1,303 | 4,362.89 |
| Kershaw | 3,446 | 11,396.93 |
| Lancaster | 2,613 | 8,636.74 |
| Laurens | 3,798 | 12,554.43 |
| Lee | 795 | 2,671.16 |
| Lexington | 19,698 | 65,354.26 |
| McCormick | 596 | 1,958.85 |
| Marion | 3,425 | 11,396.93 |
| Marlboro | 1,180 | 3,917.69 |
| Newberry | 3,144 | 10,417.51 |
| Oconee | 4,822 | 16,026.73 |
| Orangeburg | 7,194 | 23,862.32 |
| Pickens | 5,132 | 17,006.35 |
| Richland | 13,976 | 46,389.06 |
| Saluda | 1,692 | 5,609.43 |
| Spartanburg | 11,055 | 36,683.86 |
| Sumter | 7,949 | 26,355.40 |
| Union | 1,636 | 5,431.35 |
| Williamsburg | 3,372 | 11,218.85 |
| York | 8,103 | 26,889.63 |
| Out-of-State Allocation | 3,492 | 11,575.19 |
| Total | 268,493 | $890,385.06 |

# TABLE NO. 12 - 1989 STATE TAXABLE INCOME

| State Taxable Income Class | Number of Returns | Number of Exemptions | State Taxable Income (000s) | State Income Tax Liability (000s) |
|---|---|---|---|---|
| No Gross.................. | 297,130 | 572,326 | ($526,211) | $1,076 |
| Under $1,000.......... | 103,953 | 165,194 | $28,440 | $1,380 |
| Under 2,000.......... | 70,434 | 122,362 | $91,179 | $3,004 |
| Under 3,000.......... | 60,691 | 108,715 | $129,134 | $4,300 |
| Under 4,000.......... | 54,793 | 100,820 | $176,692 | $5,441 |
| Under 5,000.......... | 51,031 | 94,947 | $214,666 | $6,825 |
| Under 6,000.......... | 48,033 | 89,927 | $249,764 | $8,271 |
| Under 7,000.......... | 45,204 | 85,701 | $279,258 | $9,753 |
| Under 8,000.......... | 43,353 | 82,202 | $311,260 | $11,443 |
| Under 9,000.......... | 41,231 | 78,638 | $336,399 | $13,070 |
| Under 10,000.......... | 38,698 | 74,400 | $320,995 | $14,563 |
| Under 11,000.......... | 36,612 | 71,326 | $371,973 | $16,098 |
| Under 12,000.......... | 34,588 | 68,656 | $385,888 | $17,533 |
| Under 13,000.......... | 32,617 | 65,380 | $396,700 | $18,842 |
| Under 14,000.......... | 30,055 | 61,213 | $395,290 | $19,411 |
| Under 15,000.......... | 28,383 | 59,423 | $402,919 | $20,350 |
| Under 20,000.......... | 120,098 | 270,369 | $1,857,483 | $110,828 |
| Under 25,000.......... | 93,855 | 230,993 | $1,687,743 | $120,093 |
| Under 35,000.......... | 132,234 | 348,664 | $2,302,853 | $236,496 |
| Under 50,000.......... | 88,686 | 245,301 | $1,890,550 | $233,880 |
| Under 75,000.......... | 38,410 | 106,995 | $1,320,635 | $151,958 |
| Under 100,000.......... | 9,757 | 27,131 | $650,269 | $56,982 |
| Under 150,000.......... | 6,439 | 18,265 | $593,796 | $53,984 |
| Under 200,000.......... | 2,387 | 6,903 | $419,284 | $28,803 |
| Under 350,000.......... | 2,362 | 6,774 | $528,195 | $43,347 |
| Under 500,000.......... | 660 | 1,879 | $275,830 | $19,196 |
| Under 750,000.......... | 378 | 1,046 | $221,171 | $15,428 |
| Over 750,000.......... | 410 | 1,110 | $495,986 | $48,724 |
| TOTALS.............. | 1,512,482 | 3,166,660 | $15,808,141 | $1,291,079 |

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

## TABLE NO. 13 - ANALYSIS OF 1989 INDIVIDUAL INCOME TAX RETURNS

| Tax Liability | Number of Returns | Percent of Total | Amount of Tax | Percent of Total |
|---|---|---|---|---|
| $0.00 | 313,665 | 20.740% | $0.00 | 0.000% |
| Under $30.00 | 103,522 | 6.840% | $1,346,748.00 | 0.100% |
| $30.00 - $60.00 | 70,744 | 4.680% | $3,147,991.00 | 0.240% |
| $60.00 - $90.00 | 60,425 | 4.000% | $4,513,945.00 | 0.350% |
| $90.00 - $120.00 | 54,468 | 3.600% | $5,709,185.00 | 0.440% |
| $120.00 - $160.00 | 50,803 | 3.360% | $7,100,905.00 | 0.550% |
| $160.00 - $200.00 | 47,573 | 3.150% | $8,552,237.00 | 0.660% |
| $200.00 - $250.00 | 44,764 | 2.960% | $10,018,903.00 | 0.780% |
| $250.00 - $300.00 | 42,647 | 2.820% | $11,696,544.00 | 0.910% |
| $300.00 - $360.00 | 40,804 | 2.700% | $13,413,164.00 | 1.040% |
| $360.00 - $420.00 | 38,071 | 2.520% | $14,798,906.00 | 1.150% |
| $420.00 - $490.00 | 35,947 | 2.380% | $16,329,231.00 | 1.270% |
| $490.00 - $560.00 | 33,802 | 2.230% | $17,712,916.00 | 1.370% |
| $560.00 - $630.00 | 31,849 | 2.110% | $18,928,438.00 | 1.470% |
| $630.00 - $700.00 | 29,483 | 1.950% | $19,576,974.00 | 1.520% |
| $700.00 - $770.00 | 27,481 | 1.820% | $20,171,757.00 | 1.560% |
| $770.00 - $840.00 | 26,049 | 1.720% | $20,948,143.00 | 1.620% |
| $840.00 - $910.00 | 24,533 | 1.620% | $21,440,189.00 | 1.660% |
| $910.00 - $980.00 | 23,032 | 1.520% | $21,744,351.00 | 1.690% |
| $980.00 - $1,050.00 | 22,079 | 1.460% | $22,392,619.00 | 1.740% |
| $1,050.00 - $1,120.00 | 21,003 | 1.390% | $22,772,941.00 | 1.770% |
| $1,120.00 - $1,470.00 | 91,319 | 6.040% | $117,571,256.00 | 9.120% |
| $1,470.00 - $1,820.00 | 71,240 | 4.710% | $116,648,738.00 | 9.050% |
| $1,820.00 - $3,220.00 | 142,043 | 9.390% | $336,656,075.00 | 26.110% |
| $3,220.00 - $4,970.00 | 41,276 | 2.730% | $159,738,489.00 | 12.390% |
| OVER - $4,970.00 | 23,862 | 1.580% | $276,371,607.00 | 21.440% |
| TOTALS | 1,512,484 | 100.020% | $1,289,302,252.00 * | 100.000% |

* NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

## TABLE NO. 14 - 1989 INDIVIDUAL INCOME TAX BY COUNTY

| COUNTY | TAXABLE RETURNS | TAXABLE INCOME (000's) | TAX LIABILITY (000's) |
|---|---:|---:|---:|
| ABBEVILLE | 8,432 | $97,063 | $5,481 |
| AIKEN | 48,511 | $622,446 | $56,975 |
| ALLENDALE | 3,917 | $36,707 | $2,148 |
| ANDERSON | 59,057 | $643,231 | $49,218 |
| BAMBERG | 5,753 | $59,171 | $3,458 |
| BARNWELL | 8,123 | $120,958 | $7,204 |
| BEAUFORT | 31,448 | $555,570 | $34,834 |
| BERKELEY | 35,732 | $444,263 | $25,547 |
| CALHOUN | 4,155 | $47,606 | $2,756 |
| CHARLESTON | 114,928 | $980,629 | $109,535 |
| CHEROKEE | 18,004 | $257,106 | $14,911 |
| CHESTER | 15,477 | $155,459 | $8,719 |
| CHESTERFIELD | 14,910 | $175,258 | $9,980 |
| CLARENDON | 9,635 | $85,058 | $4,892 |
| COLLETON | 12,305 | $130,135 | $7,578 |
| DARLINGTON | 23,431 | $327,904 | $19,515 |
| DILLON | 10,817 | $106,674 | $5,982 |
| DORCHESTER | 30,693 | $430,279 | $25,896 |
| EDGEFIELD | 5,769 | $72,029 | $4,328 |
| FAIRFIELD | 9,091 | $93,852 | $5,170 |
| FLORENCE | 47,911 | $577,930 | $40,643 |
| GEORGETOWN | 20,342 | $239,176 | $14,542 |
| GREENVILLE | 148,894 | $1,063,843 | $161,172 |
| GREENWOOD | 26,180 | $293,099 | $21,699 |
| HAMPTON | 8,531 | $87,351 | $5,060 |
| HORRY | 57,483 | $635,187 | $38,436 |
| JASPER | 2,761 | $23,516 | $1,352 |
| KERSHAW | 19,587 | $270,153 | $16,845 |
| LANCASTER | 20,766 | $287,931 | $16,647 |
| LAURENS | 21,618 | $260,048 | $14,893 |
| LEE | 5,620 | $53,648 | $3,119 |
| LEXINGTON | 70,420 | $676,562 | $69,649 |
| MCCORMICK | 3,400 | $33,729 | $1,856 |
| MARION | 12,987 | $120,773 | $6,881 |
| MARLBORO | 10,604 | $97,441 | $5,494 |
| NEWBERRY | 14,936 | $184,313 | $10,430 |
| OCONEE | 24,362 | $357,575 | $21,198 |
| ORANGEBURG | 32,997 | $370,165 | $21,899 |
| PICKENS | 38,330 | $390,210 | $34,562 |
| RICHLAND | 121,753 | $927,406 | $123,234 |
| SALUDA | 5,426 | $61,980 | $3,675 |
| SPARTANBURG | 95,524 | $899,609 | $88,573 |
| SUMTER | 33,682 | $382,558 | $22,115 |
| UNION | 12,963 | $99,806 | $52,493 |
| WILLIAMSBURG | 12,526 | $107,089 | $6,061 |
| YORK | 54,352 | $623,079 | $55,634 |
| UNKNOWN COUNTY | 6740 | $90,386 | $5,709 |
| OUT OF COUNTRY | 1180 | $15,130 | $1,000 |
| OUT OF STATE | 112,149 | $969,308 | $66,490 |
| TOTAL | 1,514,212 | $15,640,399 | $1,335,488 |

## TABLE NO. 15 - MISCELLANEOUS STATISTICS
## INDIVIDUAL INCOME TAX RETURNS
## 1989-1990

| Type | Number | Amount |
|---|---|---|
| Wildlife Fund Contributions | 39,397 | $ 295,906.90 |
| Children's Trust Fund Contributions | 32,249 | $ 252,671.47 |
| Setoff Debt Collections: | | |
| Tax Commission | 15,321 | $ 3,161,703.20 |
| South Carolina Colleges | 2,209 | $ 497,313.79 |
| S.C. Dept. of Social Services | 6,157 | $ 1,320,491.13 |
| Employment Security Commission | 5,412 | $ 827,995.79 |
| S.C. Educational Assist. Auth. | 787 | $ 230,509.25 |
| Lander College | 65 | $ 16,967.19 |
| Winthrop College | 149 | $ 32,420.61 |
| University of S.C. | 653 | $ 141,617.97 |
| Clemson University | 36 | $ 9,163.47 |
| Francis Marion College | 34 | $ 6,352.00 |
| S.C. State College | 701 | $ 156,017.06 |
| The Citadel | 12 | $ 3,071.00 |
| S.C. Retirement System | 12 | $ 3,634.56 |
| Internal Revenue Service | 7,521 | $ 2,059,400.34 |
| TOTAL | 39,069 | $ 8,466,657.36 |

## TABLE NO. 16 - 1989 INCOME TAX CREDITS

| Type of Credit | Number | Amount |
|---|---|---|
| Nonresident Tax Credit for Taxes Paid to Another State | 51,628 | $40,323,959.63 |
| Child & Dependent Care Credit | 108,299 | $12,125,799.00 |
| Two-Wage Earner Credit | 347,688 | $28,600,131.43 |
| Carryover of Unused Qualified Credits from Prior Year | 77 | $ 57,075.00 |
| Nursing Home Credit | 312 | $ 87,369.52 |
| Water Resource Credit | 99 | $ 122,079.00 |
| Drip/Trickle Irrigation Systems Credit | 61 | $ 53,814.00 |
| Scenic River Tax Credit | 1 | $ 2,559.00 |
| Minority Contractor Business Credit | 19 | $ 47,942.00 |
| Palmetto Capital Seed Credit | 7 | $ 13,346.00 |
| TOTAL CREDITS | 508,191 | $81,434,074.58 |

## TABLE NO. 17 - INDIVIDUAL INCOME TAX
## RETURNS PROCESSED
## 1989-1990

| TYPE RETURN | REFUNDS | BALANCE DUE | ZERO NET DUE | TOTAL RETURNS |
|---|---|---|---|---|
| Short Form | 614,580 | 6,940 | 28,203 | 649,723 |
| Long Form | 564,974 | 32,770 | 215,507 | 813,251 |
| Nonresident | 106,083 | 2,902 | 22,119 | 131,104 |
| Amended | 12,970 | 1,909 | 8,444 | 23,323 |
| TOTAL | 1,298,607 | 44,521 | 274,273 | 1,617,401 |

## TABLE NO. 18 - INDIVIDUAL INCOME TAX
## REFUNDS PROCESSED
## 1989-1990

| TYPE RETURN | NUMBER OF REFUNDS | TOTAL AMOUNT | AVERAGE REFUND AMOUNT |
|---|---|---|---|
| Short Form | 614,580 | $144,566,938.25 | $ 235.23 |
| Long Form | 564,974 | $248,801,103.85 | $ 440.38 |
| Nonresident | 106,083 | $ 32,359,435.04 | $ 305.04 |
| Amended | 12,970 | $ 4,135,463.14 | $ 318.85 |
| TOTAL | 1,298,607 | $429,862,940.28 | $ 331.02 |

# TABLE NO. 19 - INDIVIDUAL INCOME TAX RETURNS PROCESSED BY FILING STATUS
## 1989-1990

| FILING STATUS | SHORT FORMS | LONG FORMS | NON-RESIDENT | TOTALS |
|---|---|---|---|---|
| Single | 356,138 | 208,124 | 40,385 | 604,647 |
| Married, Filing Jointly | 124,236 | 492,842 | 82,416 | 699,494 |
| Married, Filing Separately | 23,822 | 25,650 | 3,239 | 52,711 |
| Widow/Widower | 883 | 871 | 52 | 1,806 |
| Head of Household | 145,552 | 62,192 | 6,873 | 214,617 |
| TOTALS | 650,631 | 789,679 | 132,965 | 1,573,275 |

TABLE NO. 20 - 1990 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

|  |  |  | COUNTY ASSESSMENTS |  |  |  |  | STATE ASSESSMENTS |  |  |  |
|---|---|---|---|---|---|---|---|---|---|---|---|
| COUNTY | SCHOOL DISTRICT | LOCAL SCHOOL DISTRICT | OWNER OCCUPIED RESIDENTIAL | AGRI-CULTURAL (4%) | AGRI-CULTURAL (6%) | ALL OTHER | PERSONAL PROPERTY COUNTY | MANUFACTURING PROPERTY | UTILITY PROPERTY | BUSINESS PERSONAL PROPERTY | TOTAL COUNTY AND STATE ASSESSMENTS |
| ABBEVILLE | 1 | 60 | $6,072,588 | $842,517 | $379,548 | $3,083,170 | $10,062,774 | $9,861,700 | $2,977,530 | $826,300 | $34,106,127 |
| AIKEN | 2 | 1 | $47,305,641 | $4,067,335 | $992,377 | $32,934,866 | $37,386,050 | $38,501,790 | $22,762,220 | $11,313,260 | $195,263,539 |
| ALLENDALE | 3 | 1 | $2,316,369 | $1,006,034 | $375,672 | $1,706,605 | $1,944,190 | $5,348,880 | $4,292,740 | $592,330 | $17,582,820 |
| ANDERSON | 4 | 1 | $14,733,600 | $306,760 | $4,229 | $8,045,504 | $5,332,490 | $5,280,210 | $7,568,250 | $1,947,200 | $43,218,243 |
| ANDERSON | 5 | 2 | $7,503,914 | $486,886 | $18,482 | $3,985,787 | $5,678,472 | $6,713,780 | $3,306,210 | $1,277,420 | $28,970,951 |
| ANDERSON | 6 | 3 | $4,041,700 | $332,230 | $67,670 | $2,224,748 | $3,404,300 | $6,839,340 | $3,500,730 | $455,320 | $20,866,038 |
| ANDERSON | 7 | 4 | $6,650,210 | $283,640 | $3,800 | $6,628,799 | $4,697,050 | $14,232,610 | $2,189,520 | $756,120 | $35,441,749 |
| ANDERSON | 8 | 5 | $28,371,830 | $207,590 | $2,590 | $26,415,638 | $20,909,911 | $22,259,206 | $8,807,510 | $8,950,820 | $115,925,095 |
| TOTAL |  |  | $61,301,254 | $1,617,106 | $96,771 | $47,300,476 | $40,022,223 | $55,325,146 | $25,372,220 | $13,386,880 | $244,422,076 |
| BAMBERG | 9 | 1 | $2,313,156 | $973,504 | $205,566 | $2,412,276 | $2,305,578 | $998,510 | $1,318,980 | $770,770 | $11,298,340 |
| BAMBERG | 10 | 2 | $1,582,532 | $575,740 | $42,414 | $1,990,542 | $1,655,017 | $1,449,990 | $1,795,060 | $502,250 | $9,593,545 |
| TOTAL |  |  | $3,895,688 | $1,549,244 | $247,980 | $4,402,818 | $3,960,595 | $2,448,500 | $3,114,040 | $1,273,020 | $20,891,885 |
| BARNWELL | 11 | 19 | $940,340 | $245,200 | $14,386 | $1,197,306 | $1,032,956 | $907,250 | $657,490 | $134,180 | $5,129,108 |
| BARNWELL | 12 | 29 | $1,305,568 | $253,121 | $70,055 | $1,086,252 | $1,075,590 | $1,798,330 | $423,060 | $523,960 | $6,535,936 |
| BARNWELL | 13 | 45 | $2,990,564 | $421,417 | $133,108 | $3,328,854 | $2,933,980 | $3,907,160 | $1,961,690 | $1,736,770 | $17,413,543 |
| TOTAL |  |  | $5,236,472 | $919,738 | $217,549 | $5,612,412 | $5,042,526 | $6,612,740 | $3,042,240 | $2,394,910 | $29,078,587 |
| BEAUFORT | 14 | 1 | $59,364,498 | $151,028 | $144,452 | $225,153,384 | $35,998,120 | $3,189,140 | $11,808,780 | $12,758,290 | $348,567,692 |
| BERKELEY | 15 | 1 | $40,917,779 | $1,752,585 | $1,705,452 | $55,686,405 | $39,426,910 | $47,207,640 | $23,164,310 | $6,208,040 | $216,069,121 |
| CALHOUN | 16 | 1 | $4,405,760 | $1,442,441 | $10,013 | $3,540,894 | $4,357,380 | $25,107,490 | $1,918,010 | $548,550 | $41,330,538 |
| CHARLESTON | 17 | 1 | $120,745,552 | $1,484,833 | $663,958 | $284,984,645 | $91,144,181 | $44,724,270 | $36,452,210 | $49,400,600 | $629,600,249 |
| CHEROKEE | 18 | 1 | $14,987,221 | $877,756 | $158,976 | $9,848,657 | $13,751,915 | $29,528,040 | $8,643,960 | $3,699,240 | $81,495,765 |
| CHESTER | 19 | 1 | $10,613,655 | $880,305 | $541,827 | $5,822,535 | $7,753,845 | $17,190,000 | $5,492,210 | $2,560,300 | $50,854,677 |
| CHESTERFIELD | 20 | 1 | $8,872,653 | $1,744,010 | $526,099 | $11,630,316 | $7,391,830 | $21,149,360 | $4,173,082 | $2,117,730 | $57,605,080 |
| CLARENDON | 21 | 1 | $1,716,598 | $679,114 | $105,498 | $5,145,552 | $1,747,530 | $1,206,480 | $537,310 | $275,870 | $11,413,952 |
| CLARENDON | 22 | 2 | $4,334,532 | $1,045,884 | $286,940 | $5,948,882 | $3,579,160 | $977,550 | $944,730 | $1,108,090 | $18,225,768 |
| CLARENDON | 23 | 3 | $1,252,956 | $591,553 | $54,799 | $795,381 | $1,207,710 | $242,810 | $129,680 | $157,240 | $4,432,129 |
| TOTAL |  |  | $7,304,086 | $2,316,551 | $447,237 | $11,889,815 | $6,534,400 | $2,426,840 | $1,611,720 | $1,541,200 | $34,071,849 |
| COLLETON | 24 | 1 | $8,842,755 | $3,326,461 | $1,455,282 | $31,045,559 | $9,020,140 | $5,242,250 | $10,830,510 | $2,463,150 | $72,226,107 |
| DARLINGTON | 25 | 1 | $20,039,239 | $2,137,109 | $242,738 | $16,507,584 | $15,200,455 | $31,929,990 | $38,014,150 | $5,008,010 | $129,079,275 |
| DILLON | 26 | 1 | $1,151,876 | $575,208 | $55,262 | $676,755 | $800,400 | $478,510 | $410,230 | $182,520 | $4,330,761 |
| DILLON | 27 | 2 | $4,291,172 | $76,632 | $58,198 | $5,526,635 | $3,399,540 | $5,124,550 | $1,934,730 | $3,008,730 | $23,420,187 |
| DILLON | 28 | 3 | $1,412,782 | $615,916 | $251,629 | $1,191,473 | $1,166,930 | $1,062,390 | $717,560 | $507,610 | $6,926,290 |
| TOTAL |  |  | $6,855,830 | $1,267,756 | $365,089 | $7,394,863 | $5,366,870 | $6,665,450 | $3,062,520 | $3,698,860 | $34,677,238 |
| DORCHESTER | 29 | 1 | $3,659,830 | $923,651 | $304,566 | $2,484,167 | $4,994,050 | $13,816,300 | $2,718,400 | $989,350 | $29,890,314 |
| DORCHESTER | 30 | 2 | $28,100,679 | $354,911 | $395,481 | $25,210,634 | $13,066,610 | $13,106,350 | $5,768,110 | $4,840,160 | $90,842,935 |
| DORCHESTER* | 31 | 3 | $0 | $10 | $10 | $1 | $10 | $10 | $10 | $10 | $61 |
| TOTAL |  |  | $31,760,509 | $1,278,572 | $700,057 | $27,694,802 | $18,060,670 | $26,922,660 | $8,486,520 | $5,829,520 | $120,733,310 |
| EDGEFIELD | 32 | 1 | $7,106,400 | $1,414,799 | $413,394 | $4,511,108 | $4,373,790 | $3,734,420 | $2,759,900 | $964,600 | $25,278,411 |

TABLE NO. 20 - 1990 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

| | | | COUNTY ASSESSMENTS | | | | | STATE ASSESSMENTS | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| COUNTY | SCHOOL DISTRICT | LOCAL SCHOOL DISTRICT | OWNER OCCUPIED RESIDENTIAL | AGRI-CULTURAL (4%) | AGRI-CULTURAL (6%) | ALL OTHER | PERSONAL PROPERTY COUNTY | MANUFACTURING PROPERTY | UTILITY PROPERTY | BUSINESS PERSONAL PROPERTY | TOTAL COUNTY AND STATE ASSESSMENTS |
| FAIRFIELD | 33 | 1 | $6,985,916 | $1,104,868 | $892,885 | $5,380,887 | $5,450,090 | $9,776,740 | $66,354,500 | $1,508,160 | $97,454,046 |
| FLORENCE | 34 | 1 | $24,595,290 | $2,145,306 | $199,984 | $33,208,041 | $26,280,538 | $33,828,360 | $6,564,620 | $13,753,413 | $140,575,552 |
| FLORENCE | 35 | 2 | $1,310,455 | $1,074,869 | $73,883 | $1,223,235 | $1,607,596 | $1,207,930 | $458,980 | $201,850 | $7,158,798 |
| FLORENCE | 36 | 3 | $4,020,964 | $1,750,043 | $8,224 | $5,217,539 | $4,657,462 | $1,947,390 | $1,394,260 | $1,920,376 | $20,916,258 |
| FLORENCE | 37 | 4 | $1,232,967 | $790,998 | $2,549 | $1,720,398 | $1,601,777 | $397,550 | $747,690 | $902,706 | $7,396,635 |
| FLORENCE | 38 | 5 | $1,082,189 | $511,612 | $50,009 | $1,225,316 | $1,494,044 | $4,424,170 | $509,840 | $658,190 | $9,955,370 |
| TOTAL | | | $32,241,865 | $6,272,828 | $334,649 | $42,594,529 | $35,641,417 | $41,805,400 | $9,675,390 | $17,436,535 | $186,002,613 |
| GEORGETOWN | 39 | 1 | $17,480,865 | $1,199,524 | $2,267,945 | $66,841,929 | $14,304,921 | $43,923,850 | $4,603,368 | $6,006,080 | $156,628,482 |
| GREENVILLE | 40 | 1 | $157,184,235 | $1,327,384 | $59,174 | $198,347,110 | $109,622,418 | $137,219,770 | $44,551,970 | $62,375,830 | $710,687,891 |
| GREENWOOD | 41 | 50 | $22,377,315 | $638,451 | $265,947 | $22,049,070 | $14,645,410 | $19,384,280 | $4,052,448 | $7,214,486 | $90,627,407 |
| GREENWOOD | 42 | 51 | $2,340,980 | $183,384 | $52,214 | $824,075 | $1,255,293 | $773,250 | $1,396,385 | $205,850 | $7,031,431 |
| GREENWOOD | 43 | 52 | $2,819,325 | $227,113 | $88,310 | $1,527,646 | $1,586,479 | $7,077,720 | $2,630,070 | $232,320 | $16,188,983 |
| TOTAL | | | $27,537,620 | $1,048,948 | $406,471 | $24,400,791 | $17,487,182 | $27,235,250 | $8,078,903 | $7,652,656 | $113,847,821 |
| HAMPTON | 44 | 1 | $3,880,360 | $712,027 | $312,955 | $2,316,665 | $2,990,850 | $4,125,990 | $2,287,300 | $776,620 | $17,402,767 |
| HAMPTON | 45 | 2 | $1,606,391 | $656,114 | $156,585 | $952,759 | $1,293,840 | $1,354,900 | $1,204,480 | $394,410 | $7,619,479 |
| TOTAL | | | $5,486,751 | $1,368,141 | $469,540 | $3,269,424 | $4,284,690 | $5,480,890 | $3,491,780 | $1,171,030 | $25,022,246 |
| HORRY | 46 | 1 | $62,587,218 | $3,035,307 | $774,093 | $344,758,934 | $78,416,128 | $12,388,800 | $11,035,320 | $25,068,180 | $538,063,980 |
| JASPER | 47 | 1 | $3,660,432 | $1,127,518 | $1,547,520 | $4,955,820 | $4,926,400 | $467,290 | $3,398,880 | $834,250 | $20,918,110 |
| KERSHAW | 48 | 1 | $20,116,119 | $1,460,679 | $844,419 | $14,648,936 | $14,807,093 | $29,734,410 | $6,704,604 | $3,346,280 | $91,662,540 |
| LANCASTER | 49 | 1 | $19,202,668 | $808,063 | $379,392 | $12,162,275 | $13,399,585 | $19,035,420 | $5,045,090 | $4,201,560 | $74,234,053 |
| LAURENS | 50 | 55 | $11,991,492 | $773,053 | $166,665 | $7,510,701 | $8,089,900 | $8,966,480 | $2,893,960 | $2,137,190 | $42,529,441 |
| LAURENS | 51 | 56 | $6,989,026 | $524,636 | $337,765 | $5,773,419 | $5,247,380 | $10,622,660 | $2,123,180 | $1,837,190 | $33,455,256 |
| TOTAL | | | $18,980,518 | $1,297,689 | $504,430 | $13,284,120 | $13,337,280 | $19,589,140 | $5,017,140 | $3,974,380 | $75,984,697 |
| LEE | 52 | 1 | $5,385,726 | $1,437,899 | $121,080 | $2,411,539 | $3,364,260 | $2,986,550 | $1,564,210 | $976,860 | $18,248,124 |
| LEXINGTON | 53 | 1 | $23,499,132 | $1,011,855 | $2,640 | $14,415,695 | $19,086,920 | $12,814,050 | $6,528,440 | $4,591,050 | $81,949,782 |
| LEXINGTON | 54 | 2 | $23,872,775 | $161,432 | $2,508 | $25,710,320 | $24,458,820 | $10,536,940 | $7,506,470 | $11,178,860 | $103,428,125 |
| LEXINGTON | 55 | 3 | $3,856,330 | $475,937 | $32,194 | $3,280,727 | $3,613,870 | $2,538,670 | $2,536,050 | $1,152,810 | $17,486,588 |
| LEXINGTON | 56 | 4 | $2,324,225 | $399,072 | $10 | $1,370,712 | $2,336,470 | $6,477,670 | $1,443,700 | $207,750 | $14,559,609 |
| LEXINGTON | 57 | 5 | $37,543,983 | $289,578 | $3,270 | $30,151,602 | $24,052,057 | $11,801,800 | $12,134,820 | $5,825,010 | $121,802,120 |
| TOTAL | | | $91,096,445 | $2,337,874 | $40,622 | $74,929,056 | $73,548,137 | $44,169,130 | $30,149,480 | $22,955,480 | $339,226,224 |
| McCORMICK | 58 | 418 | $1,719,867 | $450,154 | $386,247 | $2,085,345 | $1,905,510 | $1,506,170 | $1,349,080 | $289,260 | $9,691,633 |
| MARION | 59 | 1 | $4,144,471 | $537,072 | $354,191 | $2,877,553 | $3,401,560 | $6,829,400 | $992,030 | $960,720 | $20,096,997 |
| MARION | 60 | 2 | $3,220,410 | $434,521 | $10,495 | $2,566,249 | $2,609,450 | $2,545,770 | $318,340 | $866,160 | $12,571,395 |
| MARION | 61 | 3 | $657,451 | $396,814 | $105,622 | $312,248 | $654,760 | $10 | $269,300 | $71,110 | $2,467,315 |
| MARION | 62 | 4 | $342,423 | $173,620 | $488,760 | $177,376 | $397,770 | $100,280 | $195,820 | $63,310 | $1,939,359 |
| TOTAL | | | $8,364,755 | $1,542,027 | $959,068 | $5,933,426 | $7,063,540 | $9,475,460 | $1,775,490 | $1,961,300 | $37,075,066 |

TABLE NO. 20 - 1990 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

| | | | COUNTY ASSESSMENTS | | | | | STATE ASSESSMENTS | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| COUNTY | SCHOOL DISTRICT | LOCAL SCHOOL DISTRICT | OWNER OCCUPIED RESIDENTIAL | AGRI-CULTURAL (4%) | AGRI-CULTURAL (6%) | ALL OTHER | PERSONAL PROPERTY COUNTY | MANUFACTURING PROPERTY | UTILITY PROPERTY | BUSINESS PERSONAL PROPERTY | TOTAL COUNTY AND STATE ASSESSMENTS |
| MARLBORO | 63 | 1 | $4,440,729 | $1,294,949 | $880,081 | $5,493,417 | $5,324,540 | $6,736,710 | $2,365,782 | $1,318,666 | $27,854,874 |
| NEWBERRY | 64 | 1 | $9,805,673 | $1,502,505 | $430,897 | $10,386,009 | $9,555,700 | $9,613,680 | $6,370,380 | $2,518,170 | $50,183,014 |
| OCONEE | 65 | 1 | $26,716,870 | $1,100,526 | $232,669 | $34,966,594 | $17,672,330 | $26,970,840 | $53,846,040 | $4,725,510 | $166,231,379 |
| ORANGEBURG | 66 | 1 | $1,729,295 | $471,683 | $38,621 | $671,283 | $1,267,090 | $96,590 | $909,100 | $169,290 | $5,352,952 |
| ORANGEBURG | 67 | 2 | $1,316,838 | $454,104 | $42,133 | $752,006 | $1,041,140 | $140,470 | $772,590 | $373,430 | $4,892,711 |
| ORANGEBURG | 68 | 3 | $4,819,094 | $598,849 | $91,122 | $4,532,904 | $3,126,998 | $5,330,490 | $996,980 | $1,025,720 | $20,522,157 |
| ORANGEBURG | 69 | 4 | $2,574,091 | $473,114 | $12,396 | $956,648 | $1,738,727 | $4,948,400 | $779,530 | $196,540 | $11,679,446 |
| ORANGEBURG | 70 | 5 | $15,257,412 | $423,173 | $13,809 | $15,838,152 | $10,504,879 | $15,633,230 | $3,360,830 | $6,626,530 | $67,658,015 |
| ORANGEBURG | 71 | 6 | $1,550,535 | $280,311 | $20,901 | $713,930 | $1,169,353 | $203,660 | $906,400 | $329,190 | $5,174,280 |
| ORANGEBURG | 72 | 7 | $1,285,542 | $221,713 | $7,626 | $2,644,853 | $965,065 | $37,840 | $461,470 | $2,427,680 | $8,051,789 |
| ORANGEBURG | 73 | 8 | $680,859 | $211,891 | $85,025 | $325,901 | $537,930 | $150,280 | $563,770 | $261,100 | $2,816,756 |
| TOTAL | | | $29,213,666 | $3,134,838 | $311,633 | $26,435,677 | $20,351,182 | $26,540,960 | $8,750,670 | $11,409,480 | $126,148,106 |
| PICKENS | 74 | 1 | $25,843,394 | $556,620 | $353,523 | $32,557,842 | $26,576,520 | $25,602,650 | $17,576,610 | $6,783,180 | $135,850,339 |
| RICHLAND | 75 | 1 | $76,174,848 | $991,928 | $221,160 | $143,718,474 | $75,061,599 | $58,577,090 | $43,509,160 | $37,467,957 | $435,722,216 |
| RICHLAND | 76 | 2 | $36,205,500 | $337,028 | $50,028 | $43,931,166 | $29,233,413 | $12,507,630 | $6,424,200 | $9,687,990 | $138,376,955 |
| TOTAL | | | $112,380,348 | $1,328,956 | $271,188 | $187,649,640 | $104,295,012 | $71,084,720 | $49,933,360 | $47,155,947 | $574,099,171 |
| SALUDA | 77 | 1 | $4,050,062 | $1,072,769 | $184,313 | $2,936,087 | $3,386,125 | $1,370,960 | $1,258,640 | $767,610 | $15,026,566 |
| SPARTANBURG | 78 | 1 | $8,709,821 | $302,740 | $11,683 | $6,501,369 | $5,882,421 | $4,133,140 | $2,721,150 | $1,380,260 | $29,642,584 |
| SPARTANBURG | 79 | 2 | $12,799,244 | $319,804 | $4,836 | $9,522,824 | $9,906,137 | $10,780,280 | $3,298,180 | $2,287,450 | $48,918,755 |
| SPARTANBURG | 80 | 3 | $5,076,964 | $92,765 | $18,452 | $4,294,613 | $4,617,756 | $22,814,110 | $2,954,572 | $1,388,350 | $41,257,582 |
| SPARTANBURG | 81 | 4 | $3,559,565 | $261,569 | $63,646 | $2,988,294 | $3,241,625 | $6,966,600 | $2,331,420 | $562,890 | $19,975,609 |
| SPARTANBURG | 82 | 5 | $8,904,828 | $189,064 | $8,303 | $8,191,763 | $11,699,047 | $19,037,910 | $3,471,494 | $6,142,490 | $57,644,899 |
| SPARTANBURG | 83 | 6 | $17,327,614 | $235,569 | $37,068 | $23,118,883 | $16,803,710 | $28,172,620 | $6,127,652 | $9,021,610 | $100,844,726 |
| SPARTANBURG | 84 | 7 | $25,028,874 | $24,615 | $827 | $29,178,231 | $18,273,197 | $13,636,740 | $10,499,172 | $11,624,520 | $108,266,176 |
| TOTAL | | | $81,406,910 | $1,426,126 | $144,815 | $83,795,977 | $70,423,893 | $105,541,400 | $31,403,640 | $32,407,570 | $406,550,331 |
| SUMTER | 85 | 2 | $10,716,420 | $2,105,858 | $174,967 | $9,694,574 | $8,396,340 | $11,371,300 | $1,989,640 | $2,466,880 | $46,915,979 |
| SUMTER | 86 | 1 | $19,226,113 | $103,046 | $2,858 | $19,898,225 | $11,885,540 | $8,547,510 | $4,508,540 | $6,253,370 | $70,425,202 |
| TOTAL | | | $29,942,533 | $2,208,904 | $177,825 | $29,592,799 | $20,281,880 | $19,918,810 | $6,498,180 | $8,720,250 | $117,341,181 |
| UNION | 87 | 1 | $8,220,702 | $585,604 | $367,272 | $4,049,636 | $7,184,338 | $16,146,820 | $3,836,230 | $1,665,110 | $42,055,712 |
| WILLIAMSBURG | 88 | 1 | $6,759,965 | $3,369,757 | $1,029,292 | $11,066,508 | $9,969,980 | $9,613,340 | $3,293,664 | $2,022,970 | $47,125,476 |
| YORK | 89 | 1 | $7,251,939 | $393,669 | $148,922 | $4,810,772 | $5,319,778 | $5,317,960 | $5,676,915 | $887,380 | $29,807,335 |
| YORK | 90 | 2 | $13,985,475 | $144,298 | $38,673 | $8,146,275 | $6,487,798 | $3,500,800 | $232,769,248 | $1,223,980 | $266,296,547 |
| YORK | 91 | 3 | $36,251,096 | $202,628 | $51,309 | $32,266,708 | $26,128,839 | $66,643,390 | $5,416,455 | $8,819,080 | $175,779,505 |
| YORK | 92 | 4 | $12,506,578 | $58,941 | $10,859 | $9,879,050 | $7,488,585 | $3,384,380 | $2,237,382 | $3,444,560 | $39,010,335 |
| TOTAL | | | $69,995,088 | $799,536 | $249,763 | $55,102,805 | $45,425,000 | $78,846,530 | $246,100,000 | $14,375,000 | $510,893,722 |
| STATE TOTALS | | | $1,354,750,889 | $74,276,173 | $24,305,277 | $2,090,788,026 | $1,094,804,015 | $1,185,897,996 | $852,007,273 | $420,212,094 | $7,097,041,743 |

## TABLE NO. 21 - MANUFACTURING PROPERTY
## 1990 PROPERTY TAX ASSESSMENTS

| COUNTY | NUMBER OF ACCOUNTS | TOTAL ASSESSED VALUE |
|---|---:|---:|
| ABBEVILLE | 66 | $7,880,960 |
| AIKEN | 113 | $44,336,360 |
| ALLENDALE | 23 | $5,985,680 |
| ANDERSON | 398 | $67,888,770 |
| BAMBERG | 38 | $2,827,730 |
| BARNWELL | 33 | $5,942,640 |
| BEAUFORT | 44 | $3,165,930 |
| BERKELEY | 76 | $49,296,400 |
| CALHOUN | 21 | $30,064,890 |
| CHARLESTON | 161 | $47,213,160 |
| CHEROKEE | 131 | $44,396,600 |
| CHESTER | 84 | $25,753,440 |
| CHESTERFIELD | 100 | $23,639,320 |
| CLARENDON | 43 | $2,404,110 |
| COLLETON | 50 | $4,542,540 |
| DARLINGTON | 82 | $39,343,490 |
| DILLON | 41 | $7,408,190 |
| DORCHESTER | 77 | $16,278,310 |
| EDGEFIELD | 40 | $3,468,590 |
| FAIRFIELD | 44 | $14,122,240 |
| FLORENCE | 193 | $45,337,580 |
| GEORGETOWN | 82 | $44,090,410 |
| GREENVILLE | 738 | $151,001,080 |
| GREENWOOD | 140 | $32,314,690 |
| HAMPTON | 42 | $5,512,990 |
| HORRY | 113 | $15,540,560 |
| JASPER | 16 | $366,340 |
| KERSHAW | 80 | $38,569,090 |
| LANCASTER | 97 | $17,257,860 |
| LAURENS | 111 | $20,092,870 |
| LEE | 21 | $3,632,230 |
| LEXINGTON | 259 | $44,974,460 |
| MCCORMICK | 16 | $1,562,930 |
| MARION | 61 | $11,265,080 |
| MARLBORO | 39 | $7,043,980 |
| NEWBERRY | 53 | $7,219,040 |
| OCONEE | 162 | $26,968,930 |
| ORANGEBURG | 121 | $31,119,190 |
| PICKENS | 170 | $35,859,910 |
| RICHLAND | 268 | $66,657,360 |
| SALUDA | 24 | $1,848,380 |
| SPARTANBURG | 615 | $129,304,750 |
| SUMTER | 101 | $23,816,610 |
| UNION | 83 | $16,458,070 |
| WILLIAMSBURG | 70 | $7,756,450 |
| YORK | 326 | $73,576,930 |
|  | ----- | ------------- |
|  | 5,666 | $1,305,107,120 |

Figures as of August 23, 1990.

## TABLE NO. 22 - BUSINESS PERSONAL PROPERTY
## 1990 PROPERTY TAX ASSESSMENTS

| COUNTY | NUMBER OF ACCOUNTS | TOTAL ASSESSED VALUE |
|---|---|---|
| ABBEVILLE | 446 | $688,230 |
| AIKEN | 2897 | $10,102,900 |
| ALLENDALE | 317 | $454,570 |
| ANDERSON | 3698 | $9,999,010 |
| BAMBERG | 530 | $886,260 |
| BARNWELL | 569 | $1,361,040 |
| BEAUFORT | 3225 | $17,389,060 |
| BERKELEY | 1784 | $6,849,610 |
| CALHOUN | 270 | $560,770 |
| CHARLESTON | 9924 | $41,708,780 |
| CHEROKEE | 1148 | $3,122,590 |
| CHESTER | 697 | $2,006,970 |
| CHESTERFIELD | 967 | $2,050,320 |
| CLARENDON | 799 | $1,423,650 |
| COLLETON | 857 | $2,188,110 |
| DARLINGTON | 1578 | $3,771,170 |
| DILLON | 766 | $3,087,680 |
| DORCHESTER | 1667 | $5,019,610 |
| EDGEFIELD | 456 | $756,510 |
| FAIRFIELD | 430 | $1,893,160 |
| FLORENCE | 3657 | $12,299,560 |
| GEORGETOWN | 1525 | $7,519,230 |
| GREENVILLE | 10587 | $39,876,260 |
| GREENWOOD | 1623 | $4,092,280 |
| HAMPTON | 533 | $3,299,450 |
| HORRY | 6998 | $32,119,890 |
| JASPER | 492 | $1,451,440 |
| KERSHAW | 1100 | $2,684,650 |
| LANCASTER | 1220 | $2,620,300 |
| LAURENS | 1178 | $4,334,350 |
| LEE | 439 | $592,190 |
| LEXINGTON | 4724 | $15,864.120 |
| MCCORMICK | 190 | $415,000 |
| MARION | 871 | $1,249,120 |
| MARLBORO | 656 | $1,130,640 |
| NEWBERRY | 854 | $1,998,580 |
| OCONEE | 1417 | $6,321,920 |
| ORANGEBURG | 2579 | $6,805,520 |
| PICKENS | 2041 | $4,552,160 |
| RICHLAND | 8640 | $34,247,990 |
| SALUDA | 352 | $740,140 |
| SPARTANBURG | 6439 | $22,930,880 |
| SUMTER | 2068 | $6,570,700 |
| UNION | 688 | $1,115,050 |
| WILLIAMSBURG | 806 | $2,275,220 |
| YORK | 3393 | $11,990,140 |
|  | ---------- | ---------------- |
|  | 98095 | $344,416,780 |

FIGURES AS OF JULY 16, 1990

## TABLE NO. 23 - ELECTRIC COOPERATIVES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| AIKEN ELECTRIC COOP., INC. | | |
| Aiken | $1,747,180 | |
| Barnwell | $29,770 | |
| Calhoun | $41,290 | |
| Edgefield | $594,130 | |
| Greenwood | $450 | |
| Lexington | $164,640 | |
| McCormick | $69,800 | |
| Orangeburg | $322,360 | |
| Saluda | $138,470 | $3,108,090 |
| BERKELEY ELECTRIC COOP., INC. | | |
| Berkeley | $3,499,760 | |
| Charleston | $1,828,220 | |
| Dorchester | $143,170 | $5,471,150 |
| BLACK RIVER ELECTRIC COOP., INC. | | |
| Clarendon | $339,030 | |
| Kershaw | $401,810 | |
| Lee | $246,030 | |
| Sumter | $1,047,570 | $2,034,440 |
| BLUE RIDGE ELECTRIC COOP., INC. | | |
| Anderson | $421,480 | |
| Greenville | $258,110 | |
| Oconee | $1,752,370 | |
| Pickens | $1,411,820 | |
| Spartanburg | $1,910 | $3,845,690 |
| BROAD RIVER ELECTRIC COOP., INC. | | |
| Cherokee | $675,310 | |
| Newberry | $14,670 | |
| Spartanburg | $400,100 | |
| Union | $240,880 | $1,330,960 |
| COASTAL ELECTRIC COOP., INC. | | |
| Bamberg | $1,050 | |
| Colleton | $848,790 | $849,840 |
| EDISTO ELECTRIC COOP., INC. | | |
| Allendale | $155,340 | |
| Bamberg | $445,140 | |
| Barnwell | $344,180 | |
| Berkeley | $2,730 | |
| Colleton | $2,090 | |

## TABLE NO. 23 - ELECTRIC COOPERATIVES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Dorchester | $345,570 | |
| Hampton | $13,000 | |
| Orangeburg | $296,670 | $1,604,720 |
| | -------- | |
| FAIRFIELD ELECTRIC COOP., INC. | | |
| Chester | $175,830 | |
| Fairfield | $333,550 | |
| Kershaw | $405,400 | |
| Richland | $293,990 | |
| York | $2,100 | $1,210,870 |
| | -------- | |
| HORRY ELECTRIC COOP., INC. | | |
| Horry | $2,761,160 | $2,761,160 |
| LAURENS ELECTRIC COOP., INC. | | |
| Abbeville | $5,170 | |
| Anderson | $22,730 | |
| Greenville | $593,280 | |
| Laurens | $956,650 | |
| Newberry | $36,980 | |
| Spartanburg | $466,540 | |
| Union | $3,590 | $2,084,940 |
| | -------- | |
| LITTLE RIVER ELECTRIC COOP. | | |
| Abbeville | $352,410 | |
| Anderson | $203,120 | |
| Greenwood | $1,090 | |
| McCormick | $194,460 | $751,080 |
| | -------- | |
| LYNCHES RIVER ELECTRIC COOP. | | |
| Chesterfield | $789,670 | |
| Kershaw | $230,800 | |
| Lancaster | $288,940 | $1,309,410 |
| | -------- | |
| MARLBORO ELECTRIC COOPERATIVE | | |
| Dillon | $167,050 | |
| Marlboro | $470,490 | $637,540 |
| | -------- | |
| MID-CAROLINA ELECTRIC COOP. | | |
| Aiken | $23,000 | |
| Lexington | $2,130,480 | |
| Newberry | $27,990 | |
| Richland | $391,950 | |
| Saluda | $368,450 | $2,941,870 |
| | ---------- | |

## TABLE NO. 23 - ELECTRIC COOPERATIVES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| NEWBERRY ELECTRIC COOPERATIVE | | |
| Fairfield | $27,970 | |
| Laurens | $13,990 | |
| Lexington | $6,730 | |
| Newberry | $723,240 | $771,930 |
| PALMETTO ELECTRIC COOPERATIVE | | |
| Allendale | $3,380 | |
| Beaufort | $2,822,090 | |
| Hampton | $472,760 | |
| Jasper | $536,450 | $3,834,680 |
| PEE DEE ELECTRIC COOPERATIVE | | |
| Chesterfield | $164,980 | |
| Darlington | $1,023,520 | |
| Dillon | $174,460 | |
| Florence | $289,060 | |
| Lee | $30,140 | |
| Marion | $365,700 | $2,047,860 |
| SANTEE ELECTRIC COOPERATIVE | | |
| Clarendon | $367,430 | |
| Florence | $405,510 | |
| Georgetown | $822,690 | |
| Williamsburg | $807,990 | $2,403,620 |
| TRI-COUNTY ELECTRIC COOPERATIVE | | |
| Calhoun | $423,030 | |
| Kershaw | $9,500 | |
| Lexington | $85,020 | |
| Orangeburg | $365,470 | |
| Richland | $407,860 | |
| Sumter | $300 | $1,291,180 |
| YORK ELECTRIC COOPERATIVE | | |
| Cherokee | $25,740 | |
| Chester | $76,900 | |
| Lancaster | $127,150 | |
| York | $2,186,870 | $2,416,660 |
| STATE TOTAL | | $42,707,690 |

## TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| *AQUENERGY SYSTEMS, INC. | | |
| Greenville | $39,520 | |
| Laurens | $356,930 | |
| Pickens | $38,770 | |
| Spartanburg | $26,670 | $461,890 |
| CAROLINA POWER & LIGHT CO. | | |
| Chesterfield | $1,545,420 | |
| Clarendon | $772,110 | |
| Darlington | $45,769,250 | |
| Dillon | $1,189,070 | |
| Florence | $5,306,890 | |
| Georgetown | $161,520 | |
| Horry | $152,060 | |
| Kershaw | $1,249,360 | |
| Lee | $1,007,580 | |
| Marion | $2,055,070 | |
| Marlboro | $1,023,670 | |
| Sumter | $3,633,580 | |
| Williamsburg | $1,134,420 | $65,000,000 |
| CENTRAL ELECTRIC COOPERATIVE, INC. | | |
| Aiken | $153,310 | |
| Allendale | $1,330 | |
| Bamberg | $24,910 | |
| Barnwell | $59,180 | |
| Beaufort | $66,420 | |
| Berkeley | $144,680 | |
| Calhoun | $36,280 | |
| Charleston | $293,850 | |
| Chester | $5,940 | |
| Chesterfield | $80,120 | |
| Clarendon | $14,120 | |
| Colleton | $168,010 | |
| Darlington | $53,240 | |
| Dillon | $69,000 | |
| Dorchester | $61,300 | |
| Edgefield | $16,830 | |
| Fairfield | $47,450 | |
| Florence | $25,820 | |
| Georgetown | $13,960 | |
| Hampton | $94,720 | |
| Horry | $122,490 | |
| Jasper | $12,960 | |
| Kershaw | $66,530 | |
| Lancaster | $11,490 | |
| Laurens | $130 | |
| Lee | $5,400 | |
| Lexington | $76,410 | |
| McCormick | $270 | |
| Marion | $4,240 | |

## TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Marlboro | $12,880 | |
| Newberry | $100,140 | |
| Orangeburg | $15,060 | |
| Richland | $547,780 | |
| Saluda | $95,700 | |
| Sumter | $49,300 | |
| Williamsburg | $116,350 | |
| York | $30 | $2,667,630 |
| CLIFTON POWER CORPORATION | | |
| Spartanburg | $17,540 Est. | $17,540 Est. |
| *CONEROSS POWER CORPORATION | | |
| Oconee | $124,130 | $124,130 |
| *CONSOLIDATED HYDRO, INC. | | |
| Pickens | $102,320 | $102,320 |
| DUKE POWER COMPANY | | |
| Abbeville | $700,120 | |
| Aiken | $109,240 | |
| Anderson | $14,637,070 | |
| Cherokee | $3,153,200 | |
| Chester | $3,634,070 | |
| Fairfield | $474,210 | |
| Greenville | $19,114,950 | |
| Greenwood | $5,942,300 | |
| Kershaw | $898,300 | |
| Lancaster | $3,488,600 | |
| Laurens | $2,056,500 | |
| McCormick | $90,760 | |
| Newberry | $1,434,940 | |
| Oconee | $52,350,870 | |
| Pickens | $13,201,060 | |
| Saluda | $680 | |
| Spartanburg | $14,455,180 | |
| Union | $502,100 | |
| York | $26,255,850 | $162,500,000 |
| GEORGIA POWER COMPANY | | |
| Aiken | $6,610 | |
| Edgefield | $3,260 | |
| Oconee | $335,630 | $345,500 |
| LOCKHART POWER COMPANY | | |
| Cherokee | $19,410 | |
| Chester | $22,090 | |
| Spartanburg | $30,990 | |

## TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Union | $729,030 | |
| York | $9,480 | $811,000 |
| MPX COMPANY | | |
| Berkeley | $23,770 | |
| Calhoun | $40,680 | |
| Charleston | $97,160 | |
| Colleton | $4,430 | |
| Dorchester | $159,600 | |
| Lexington | $67,650 | |
| Orangeburg | $102,370 | |
| Richland | $35,410 | $531,070 |
| NORTH CAROLINA ELECTRIC MEMBERSHIP CORPORATION | | |
| York | $65,196,230 | $65,196,230 |
| NORTH CAROLINA MUNICIPAL POWER AGENCY #1 | | |
| York | $82,326,720 | $82,326,720 |
| PEOPLES NATURAL GAS CO. OF SC | | |
| Darlington | $170,210 | |
| Florence | $440,130 | |
| Sumter | $400,960 | $1,011,300 |
| PIEDMONT MUNICIPAL POWER AGENCY | | |
| Greenville | $127,110 | |
| York | $28,737,270 | $28,864,380 |
| PIEDMONT NATURAL GAS COMPANY | | |
| Anderson | $1,479,150 | |
| Greenville | $4,059,410 | |
| Spartanburg | $2,013,040 | $7,551,600 |
| SALUDA RIVER ELECTRIC CORP., INC. | | |
| Abbeville | $5,880 | |
| Anderson | $21,130 | |
| Cherokee | $30,120 | |
| Greenville | $100,440 | |
| Laurens | $51,300 | |
| McCormick | $1,790 | |
| Oconee | $106,080 | |
| Pickens | $76,860 | |
| Spartanburg | $27,390 | |
| York | $22,791,310 | $23,212,300 |
| SOUTH CAROLINA ELECTRIC & GAS CO. | | |

# TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Abbeville | $341,560 | |
| Aiken | $12,448,020 | |
| Allendale | $812,650 | |
| Bamberg | $807,930 | |
| Barnwell | $1,286,870 | |
| Beaufort | $4,518,150 | |
| Berkeley | $2,618,450 | |
| Calhoun | $661,280 | |
| Charleston | $18,215,910 | |
| Chester | $17,320 | |
| Chesterfield | $186,890 | |
| Colleton | $9,575,590 | |
| Darlington | $510 | |
| Dillon | $137,460 | |
| Dorchester | $3,823,280 | |
| Edgefield | $1,342,170 | |
| Fairfield | $62,226,710 | |
| Florence | $139,390 | |
| Georgetown | $301,600 | |
| Greenwood | $18,090 | |
| Hampton | $1,580,620 | |
| Horry | $407,910 | |
| Jasper | $1,173,730 | |
| Kershaw | $336,000 | |
| Lee | $43,700 | |
| Lexington | $17,676,740 | |
| McCormick | $391,700 | |
| Marion | $206,760 | |
| Newberry | $1,485,980 | |
| Orangeburg | $2,266,360 | |
| Richland | $27,330,700 | |
| Saluda | $1,108,300 | |
| Sumter | $160 | |
| Union | $457,990 | |
| Williamsburg | $53,520 | $174,000,000 |
| SOUTH CAROLINA GENERATING COMPANY, INC. | | |
| Berkeley | $12,239,640 | $12,239,640 |
| UNITED CITIES GAS COMPANY | | |
| Cherokee | $562,750 | $562,750 |
| STATE TOTAL | | $627,526,000 |

*Property Divisions proposed value. Company has appealed this figure.

## TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| ALLTEL SOUTH CAROLINA<br>(FORMERLY SC TELEPHONE CO.) | | |
| Calhoun | $296,680 | |
| Greenville | $70,350 | |
| Kershaw | $46,040 | |
| Lancaster | $201,200 | |
| Lexington | $1,078,970 | |
| Spartanburg | $740,610 | $2,433,850 |
| | -------- | |
| ANDERSON CELLULAR TELEPHONE | | |
| Anderson | $39,560 | $39,560 |
| | ------- | |
| BLUFFTON TELEPHONE & APPLIANCE CO. | | |
| Beaufort | $441,150 Est. | $441,150 Est. |
| | -------- | |
| CELLULAR PHONE OF<br>AIKEN-AUGUSTA | | |
| Aiken | $175,810 | $175,810 |
| | ---------- | |
| CHARLESTON/N. CHARLESTON<br>MSA LIMITED PARTNERSHIP | | |
| Beaufort | $27,080 | |
| Berkeley | $64,680 | |
| Charleston | $457,160 | |
| Dorchester | $72,920 | $621,840 |
| | ---------- | |
| CHESNEE TELEPHONE CO., INC. | | |
| Cherokee | $61,420 | |
| Spartanburg | $276,500 | $337,920 |
| | -------- | |
| CHESTER TELEPHONE COMPANY | | |
| Chester | $909,410 | |
| Fairfield | $23,270 | |
| Lancaster | $110 | |
| Union | $3,710 | $936,500 |
| | -------- | |
| COLUMBIA CELLULAR TELEPHONE COMPANY | | |
| Lexington | $36,320 | |
| Richland | $464,860 | $501,180 |
| | -------- | |
| CONTEL OF SOUTH CAROLINA, INC. | | |
| Aiken | $133,150 | |
| Calhoun | $120 | |

# TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Greenville | $1,189,430 | |
| Laurens | $1,190 | |
| Orangeburg | $338,020 | $1,661,910 |
| FARMERS TELEPHONE COOPERATIVE | | |
| Clarendon | $91,370 | |
| Florence | $105,350 | |
| Lee | $59,580 | |
| Sumter | $264,190 | |
| Williamsburg | $119,320 | $639,810 |
| FORT MILL TELEPHONE COMPANY | | |
| Lancaster | $51,990 | |
| York | $671,170 | $723,160 |
| GENERAL TELEPHONE CO. OF THE SOUTH INC. | | |
| Abbeville | $406,520 | |
| Allendale | $250,200 | |
| Bamberg | $259,790 | |
| Beaufort | $7,960 | |
| Charleston | $589,980 | |
| Clarendon | $380,760 | |
| Colleton | $391,720 | |
| Darlington | $239,390 | |
| Fairfield | $1,013,860 | |
| Florence | $1,369,300 | |
| Georgetown | $3,319,790 | |
| Hampton | $176,530 | |
| Horry | $8,102,060 | |
| Laurens | $595,150 | |
| Lee | $182,780 | |
| McCormick | $128,180 | |
| Spartanburg | $376,650 | |
| Sumter | $2,737,450 | |
| Williamsburg | $844,400 | $21,372,470 |
| GREENVILLE/SPARTANBURG MSA LIMITED PARTNERSHIP | | |
| Anderson | $118,160 | |
| Greenville | $319,110 | |
| Pickens | $93,360 | |
| Spartanburg | $110,900 | $641,530 |
| HARGRAY TELEPHONE COMPANY | | |
| Beaufort | $3,564,660 | |
| Jasper | $210,210 | $3,774,870 |

## TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| HEATH SPRINGS TELEPHONE COMPANY | | |
| Lancaster | $44,690 | $44,690 |
| HOME TELEPHONE COMPANY | | |
| Berkeley | $701,080 | |
| Dorchester | $62,920 | |
| Orangeburg | $2,880 | $766,880 |
| HORRY TELEPHONE COOPERATIVE, INC. | | |
| Horry | $977,040 | $977,040 |
| COMMUNICATIONS SERVICES, INC.<br>FORMERLY US TRANSMISSION | | |
| Anderson | $16,270 | |
| Cherokee | $17,070 | |
| Greenville | $15,640 | |
| Laurens | $15,710 | |
| Spartanburg | $78,000 | $142,690 |
| LANCASTER TELEPHONE COMPANY | | |
| Chester | $49,790 | |
| Lancaster | $1,144,560 | $1,194,350 |
| LOCKHART TELEPHONE | | |
| Chester | $5,320 | |
| Union | $35,790 | |
| York | $850 | $41,960 |
| McCLELLANVILLE TELEPHONE COMPANY | | |
| Charleston | $118,960 | $118,960 |
| METRO MOBILE CTS OF GREENVILLE | | |
| Greenville | $650,360 | |
| Pickens | $62,070 | |
| Spartanburg | $73,280 | $785,710 |
| NORWAY TELEPHONE COMPANY | | |
| Orangeburg | $27,900 | $27,900 |
| PALMETTONET, INC. | | |
| Florence | $33,500 | |

## TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Hampton | $5,570 | |
| Horry | $240 | |
| Marion | $34,430 | |
| Richland | $41,190 | |
| York | $2,590 | $117,520 |
| | ---------- | |
| PALMETTO RURAL TELEPHONE CO-OP. | | |
| Colleton | $186,690 | $186,690 |
| | ---------- | |
| PIEDMONT RURAL TELEPHONE COOP., INC. | | |
| Laurens | $237,810 | $237,810 |
| | ---------- | |
| POND BRANCH TELEPHONE COMPANY | | |
| Aiken | $89,910 | |
| Calhoun | $0 | |
| Lexington | $493,450 | |
| Orangeburg | $11,520 | $594,880 |
| | -------- | |
| RIDGE TELEPHONE COMPANY | | |
| Aiken | $41,890 | |
| Edgefield | $2,750 | |
| Saluda | $84,380 | $129,020 |
| | ------- | |
| RIDGEWAY TELEPHONE SYSTEM | | |
| Fairfield | $83,950 | |
| Richland | $170 | $84,120 |
| | ------- | |
| ROCK HILL TELEPHONE COMPANY | | |
| Chester | $8,390 | |
| Lancaster | $5,780 | |
| York | $3,359,270 | $3,373,440 |
| | ---------- | |
| SANDHILL TELEPHONE COOPERATIVE | | |
| Chesterfield | $365,630 | |
| Kershaw | $29,320 | $394,950 |
| | -------- | |
| TELECOM*USA | | |
| FORMERLY SOUTHERNET | | |
| Abbeville | $28,550 | |
| Anderson | $238,620 | |
| Barnwell | $50 | |
| Beaufort | $6,380 | |
| Berkeley | $50,700 | |
| Calhoun | $36,100 | |
| Charleston | $135,580 | |
| Cherokee | $57,810 | |
| Dorchester | $31,750 | |
| Florence | $21,330 | |
| Greenville | $1,703,860 | |

## TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
## 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Greenwood | $45,890 | |
| Horry | $7,280 | |
| Lexington | $111,630 | |
| Newberry | $37,500 | |
| Orangeburg | $48,870 | |
| Pickens | $40,370 | |
| Richland | $638,920 | |
| Spartanburg | $360,270 | |
| York | $533,540 | $4,135,000 |
| | ------- | |
| ST. MATTHEWS TELEPHONE CO., INC. | | |
| (Files as Alltel SC) | N/A | N/A |
| | ---------- | |
| ST. STEPHEN TELEPHONE COMPANY | | |
| Berkeley | $215,300 | $215,300 |
| | ---------- | |
| UNITED TELEPHONE CO. OF THE CAROLINAS | | |
| Abbeville | $13,930 | |
| Aiken | $390 | |
| Allendale | $990 | |
| Beaufort | $1,760,340 | |
| Berkeley | $240 | |
| Greenville | $120 | |
| Greenwood | $2,215,640 | |
| Hampton | $519,190 | |
| Jasper | $219,260 | |
| Laurens | $34,890 | |
| McCormick | $2,490 | |
| Newberry | $4,180 | |
| Orangeburg | $419,470 | |
| Saluda | $199,850 | |
| Richland | $2,370 | $5,393,350 |
| | ---------- | |
| WEST CAROLINA RURAL TELEPHONE COOP., INC. | | |
| Abbeville | $246,830 | |
| Anderson | $220,100 | |
| McCormick | $40,660 | $507,590 |
| | ------- | |
| WILLISTON TELEPHONE COMPANY | | |
| Aiken | $7,810 | |
| Barnwell | $193,720 | |
| Orangeburg | $155,580 | $357,110 |
| | -------- | ----------- |
| STATE TOTAL | | $54,128,520 |

## TABLE NO. 26 - MAJOR COMMUNICATIONS COMPANIES
## 1990 PROPERTY TAX ASSESSMENTS

| COUNTY | AT&T COMMUNICATIONS | MC[illegible] TELECOMMUNICATION | SOUTHERN BELL TELEPHONE | WESTERN UNION TELEGRAPH CO. | WILLIAMS TELECOMMUNICATIONS (FORMERLY LIGHTNET) | US SPRINT |
|---|---|---|---|---|---|---|
| Abbeville | $291,790 | $0 | $60,680 | $0 | $0 | $0 |
| Aiken | $253,010 | $147,930 | $5,997,460 | $480 | $134,030 | $117,330 |
| Allendale | $159,480 | $411,920 | $363,710 | $80 | $270,810 | $2,390,390 |
| Anderson | $53,780 | $89,130 | $7,310,720 | $150 | $0 | $0 |
| Bamberg | $73,540 | $89,930 | $635,620 | $0 | $64,200 | $125,580 |
| Barnwell | $103,800 | $0 | $965,940 | $40 | $82,020 | $69,540 |
| Beaufort | $740 | $0 | $26,170 | $670 | $0 | $0 |
| Berkeley | $11,790 | $0 | $1,585,210 | $410 | $0 | $0 |
| Calhoun | $0 | $0 | $121,070 | $10 | $0 | $0 |
| Charleston | $892,150 | $216,120 | $17,636,450 | $5,760 | $0 | $156,050 |
| Cherokee | $80,420 | $109,730 | $1,770,600 | $210 | $0 | $260,380 |
| Chester | $151,140 | $0 | $6,580 | $160 | $0 | $0 |
| Chesterfield | $84,120 | $0 | $590,060 | $270 | $115,550 | $211,040 |
| Clarendon | $0 | $0 | $0 | $270 | $0 | $0 |
| Colleton | $189,150 | $0 | $213,860 | $360 | $0 | $139,510 |
| Darlington | $148,400 | $0 | $2,813,330 | $380 | $0 | $0 |
| Dillon | $339,440 | $107,400 | $1,136,180 | $90 | $0 | $0 |
| Dorchester | $92,310 | $0 | $3,756,980 | $150 | $0 | $0 |
| Edgefield | $32,770 | $0 | $859,820 | $80 | $0 | $0 |
| Fairfield | $281,510 | $0 | $93,960 | $0 | $0 | $0 |
| Florence | $652,780 | $253,290 | $5,427,170 | $5,400 | $0 | $0 |
| Georgetown | $0 | $0 | $0 | $230 | $0 | $0 |
| Greenville | $1,671,000 | $245,060 | $18,684,210 | $16,640 | $0 | $11,230 |
| Greenwood | $56,590 | $530 | $0 | $270 | $0 | $0 |
| Hampton | $41,640 | $89,220 | $0 | $100 | $86,510 | $396,720 |
| Horry | $646,980 | $0 | $2,100 | $1,310 | $0 | $0 |
| Jasper | $0 | $0 | $10,340 | $0 | $15,410 | $22,150 |
| Kershaw | $186,420 | $0 | $2,114,820 | $210 | $122,050 | $227,870 |
| Lancaster | $152,780 | $0 | $510 | $30 | $0 | $0 |
| Laurens | $859,910 | $0 | $997,790 | $10 | $0 | $0 |
| Lee | $115,000 | $0 | $29,740 | $80 | $0 | $0 |
| Lexington | $302,230 | $78,280 | $5,674,540 | $710 | $76,910 | $177,520 |
| McCormick | $89,400 | $0 | $410 | $0 | $0 | $0 |
| Marion | $201,060 | $0 | $1,395,550 | $260 | $0 | $0 |
| Marlboro | $0 | $0 | $1,100,260 | $390 | $34,190 | $71,160 |
| Newberry | $254,700 | $50 | $1,664,620 | $10 | $0 | $0 |
| Oconee | $0 | $102,000 | $2,942,410 | $150 | $0 | $0 |
| Orangeburg | $350 | $86,990 | $3,019,060 | $440 | $69,280 | $146,830 |
| Pickens | $0 | $0 | $4,220,900 | $220 | $0 | $0 |
| Richland | $3,794,480 | $309,360 | $20,885,000 | $15,910 | $129,040 | $182,270 |
| Saluda | $0 | $0 | $207,480 | $0 | $0 | $0 |
| Spartanburg | $402,490 | $318,970 | $10,127,440 | $380 | $0 | $551,410 |
| Sumter | $396,910 | $107,190 | $44,200 | $150 | $0 | $0 |
| Union | $327,470 | $0 | $1,333,880 | $10 | $0 | $0 |
| Williamsburg | $15,420 | $0 | $360 | $210 | $0 | $0 |
| York | $293,050 | $118,690 | $1,984,910 | $420 | $0 | $0 |
| STATE TOTAL | $13,700,000 | $2,881,790 | $127,812,100 | $53,110 | $1,200,000 | $5,256,980 |

## TABLE NO. 27 - PIPELINE COMPANIES 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| C & T PIPELINE, INC.<br>(Merged into SCANA Hydrocarbon | | |
| CAROTANE, INC. | | |
| Abbeville | $13,000 | |
| Aiken | $80 | |
| Chesterfield | $5,100 | |
| Dillon | $5,990 | |
| Florence | $4,180 | |
| Greenwood | $370 | |
| Horry | $9,000 | |
| Kershaw | $25,750 | |
| Lexington | $1,050 | |
| McCormick | $320 | |
| Marion | $4,600 | |
| Richland | $8,440 | $77,880 |
| CAROLINA-TRANSCO PROPANE COMPANY<br>(Merged into SCANA Hydrocarbon | | |
| CARO-TRAN COMPANY<br>(Merged into SCANA Hydrocarbon | | |
| *COLONIAL PIPELINE COMPANY | | |
| Abbeville | $306,030 | |
| Aiken | $23,100 | |
| Anderson | $2,337,270 | |
| Cherokee | $1,784,770 | |
| Edgefield | $94,640 | |
| Greenville | $1,079,060 | |
| Greenwood | $79,640 | |
| Laurens | $149,730 | |
| McCormick | $212,270 | |
| Spartanburg | $1,904,170 | |
| York | $29,320 | $8,000,000 |
| DIXIE PIPELINE | | |
| Aiken | $77,580 | |
| Chesterfield | $162,860 | |
| Edgefield | $78,990 | |
| Kershaw | $119,680 | |
| Lexington | $172,950 | |
| McCormick | $7,760 | |
| Marlboro | $14,130 | |
| Richland | $42,610 | $676,560 |
| PLANTATION PIPELINE COMPANY | | |
| Anderson | $447,590 | |

## TABLE NO. 27 - PIPELINE COMPANIES 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Cherokee | $296,430 | |
| Greenville | $224,810 | |
| Laurens | $7,690 | |
| Spartanburg | $491,470 | $1,467,990 |
| SCANA HYDROCARBONS, INC. | | |
| Chester | $27,200 | |
| Kershaw | $38,080 | |
| Lancaster | $59,850 | |
| York | $776,770 | $901,900 |
| SOUTH CAROLINA PIPELINE CORPORATION | | |
| Abbeville | $55,590 | |
| Aiken | $1,566,760 | |
| Allendale | $36,250 | |
| Anderson | $13,430 | |
| Bamberg | $9,160 | |
| Barnwell | $77,510 | |
| Beaufort | $74,380 | |
| Berkeley | $1,704,420 | |
| Calhoun | $8,240 | |
| Charleston | $97,770 | |
| Cherokee | $44,440 | |
| Chester | $145,650 | |
| Chesterfield | $150,820 | |
| Colleton | $40,800 | |
| Darlington | $188,000 | |
| Dillon | $82,050 | |
| Dorchester | $424,650 | |
| Edgefield | $36,290 | |
| Fairfield | $15,040 | |
| Florence | $150,880 | |
| Georgetown | $94,490 | |
| Greenwood | $36,390 | |
| Hampton | $86,410 | |
| Horry | $63,950 | |
| Jasper | $1,200 | |
| Kershaw | $612,030 | |
| Lancaster | $65,260 | |
| Lee | $92,510 | |
| Lexington | $515,010 | |
| Marion | $105,600 | |
| Marlboro | $82,980 | |
| Newberry | $103,720 | |
| Orangeburg | $458,650 | |
| Richland | $653,910 | |
| Saluda | $99,530 | |
| Spartanburg | $59,130 | |
| Sumter | $125,250 | |
| Union | $104,700 | |
| Williamsburg | $23,390 | |
| York | $93,760 | $8,400,000 |

## TABLE NO. 27 - PIPELINE COMPANIES 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| SOUTHERN NATURAL GAS COMPANY | | |
| Aiken | $260,110 | |
| Jasper | $639,890 | $900,000 |
| TRANSCONTINENTAL GAS PIPELINE CORP. | | |
| Anderson | $718,780 | |
| Cherokee | $465,690 | |
| Greenville | $462,240 | |
| Laurens | $55,040 | |
| Spartanburg | $1,134,360 | $2,836,110 |
| STATE TOTALS | | $23,260,440 |

Property Divisions proposed value. The company has appealed this figure

## TABLE NO. 28 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE CSX TRANSPORTATION (FORMERLY SEABOARD SYSTEM) IN SOUTH CAROLINA FOR TAX YEAR 1990

| COUNTY | MILES OF TRACK | TOTAL RAILROAD PROPERTY |
|---|---|---|
| Abbeville | 33.51 | $414,400 |
| Aiken | 18.55 | $131,910 |
| Allendale | 40.75 | $352,410 |
| Anderson | 25.86 | $330,230 |
| Bamberg | 21.44 | $258,330 |
| Barnwell | 23.74 | $247,770 |
| Beaufort | 0.41 | $5,950 |
| Berkeley | 78.98 | $845,170 |
| Calhoun | 18.62 | $185,210 |
| Charleston | 50.25 | $644,990 |
| Cherokee | 2.50 | $33,020 |
| Chester | 29.26 | $354,360 |
| Chesterfield | 40.66 | $398,080 |
| Clarendon | 25.64 | $280,400 |
| Colleton | 22.47 | $326,720 |
| Darlington | 2.06 | $8,850 |
| Dillon | 39.71 | $469,960 |
| Dorchester | 1.16 | $2,190 |
| Florence | 48.04 | $785,000 |
| Georgetown | 30.61 | $151,450 |
| Greenville | 45.69 | $641,630 |
| Greenwood | 54.98 | $616,060 |
| Hampton | 54.73 | $510,670 |
| Jasper | 49.99 | $623,400 |
| Kershaw | 36.20 | $417,890 |
| Lancaster | 7.44 | $89,200 |
| Laurens | 94.61 | $927,350 |
| Lee | 7.84 | $156,350 |
| Lexington | 35.81 | $421,180 |
| McCormick | 31.42 | $274,270 |
| Marion | 36.39 | $341,770 |
| Marlboro | 26.31 | $233,490 |
| Newberry | 37.05 | $376,870 |
| Orangeburg | 61.59 | $455,370 |
| Richland | 61.39 | $968,840 |
| Spartanburg | 60.64 | $785,590 |
| Sumter | 52.83 | $856,310 |
| Union | 13.99 | $166,390 |
| Williamsburg | 61.00 | $673,680 |
| York | 7.51 | $90,610 |
| TOTAL | 1,391.63 | $15,853,320 |

## TABLE NO. 29 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE NORFOLK SOUTHERN SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1990

| SOUTHERN RAILWAY SYSTEM | MILES OF TRACK | TOTAL RAILROAD PROPERTY |
|---|---|---|
| Aiken | 65.98 | $583,920 |
| Anderson | 24.54 | $220,200 |
| Bamberg | 20.03 | $169,780 |
| Barnwell | 24.52 | $212,270 |
| Calhoun | 15.15 | $192,630 |
| Charleston | 13.99 | $216,760 |
| Cherokee | 34.35 | $449,240 |
| Chester | 21.76 | $282,670 |
| Dorchester | 34.92 | $446,050 |
| Edgefield | 20.90 | $200,590 |
| Fairfield | 61.09 | $695,040 |
| Greenville | 29.76 | $476,120 |
| Greenwood | 12.13 | $111,080 |
| Kershaw | 0.00 | $0 |
| Lancaster | 29.86 | $126,550 |
| Lexington | 57.11 | $637,050 |
| Newberry | 42.71 | $363,260 |
| Oconee | 45.11 | $621,730 |
| Orangeburg | 41.92 | $493,680 |
| Pickens | 26.72 | $457,410 |
| Richland | 70.02 | $960,800 |
| Saluda | 14.40 | $189,940 |
| Spartanburg | 64.38 | $1,491,670 |
| Sumter | 20.75 | $88,540 |
| Union | 35.39 | $306,050 |
| York | 45.17 | $396,460 |
| TOTAL NORFOLK SOUTHERN | 872.66 | $10,389,490 |

## TABLE NO. 30 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE LOCAL RAILROADS IN SOUTH CAROLINA FOR TAX YEAR 1990

| LOCAL RAILROADS | MILES OF TRACK | TOTAL RAILROAD PROPERTY |
|---|---|---|
| Greenville & Northern | 11.32 | $82,780 |
| Hampton & Branchville | 42.55 | $122,480 |
| Lancaster & Chester | 28.60 | $251,280 |
| Mid Atlantic | 37.00 | $127,360 |
| North Charleston Terminal | 2.29 | $42,500 |
| Pickens Railroad | 9.30 | $32,760 |
| SC Central Railroad | 55.19 | $395,310 |
| TOTAL LOCAL RAILROADS | 186.25 | $1,054,470 |

TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| AAA UTILITIES | | |
| Lexington | $50,000 Est. | $50,000 Est. |
| A. D. HARE WATERWORKS, INC. | | |
| Berkeley | $10,770 | $10,770 |
| ALPINE UTILITIES, INC. | | |
| Lexington | $19,090 | $19,090 |
| ANCO UTILITIES, INC. | | |
| Lexington | $50,000 Est. | $50,000 Est. |
| AUGUSTA FIELDS UTILITIES | | |
| Greenwood | $510 | $510 |
| B & B WATER WORKS, INC. | | |
| Spartanburg | $50,000 Est. | $50,000 Est. |
| BLUE RIBBON WATER CORP. | | |
| York | $50,000 Est. | $50,000 Est. |
| BUCKEYE WATER COMPANY, INC. | | |
| Richland | $23,270 | $23,270 |
| BUSH RIVER UTILITIES,INC. | | |
| Lexington | $17,330 | $17,330 |
| CALVIN ACRES UTILITY COMPANY, INC. | | |
| Lexington | $50,000 Est. | $50,000 Est. |
| CAPITAL UTILITY CORPORATION | | |
| Beaufort | $134,220 | $134,220 |
| CAROLINA WATER SERVICE, INC. | | |
| Aiken | $3,940 | |
| Anderson | $3,130 | |
| Beaufort | $6,650 | |
| Berkeley | $4,220 | |
| Charleston | $22,640 | |
| Dorchester | $36,960 | |
| Georgetown | $15,530 | |
| Lancaster | $7,230 | |
| Lexington | $528,410 | |
| Orangeburg | $19,760 | |
| Richland | $187,720 | |
| Sumter | $40,020 | |
| Williamsburg | $2,430 | |
| York | $113,490 | $992,130 |
| CLEMMONS TRAILER PARK WATER COMPANY | | |
| Berkeley | $50,000 Est. | $50,000 Est. |
| COURTENAY UTILITIES | | |
| Oconee | $48,360 | $48,360 |

## TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| CUC, INC.<br>Beaufort | $20,700 | $20,700 |
| COASTAL UTILITIES, INC.<br>Beaufort | $11,900 | $11,900 |
| CREST WATER COMPANY, INC.<br>York | $19,030 | $19,030 |
| CROWNDALE WATER SYSTEM, INC.<br>Sumter | $4,290 | $4,290 |
| DEVELOPMENT SERVICE, INC.<br>Lexington | $11,460 | $11,460 |
| DUNMOVIN UTILITIES<br>Anderson | $50,000 Est. | $50,000 Est. |
| E. B. STONE WATER<br>York | $70 | $70 |
| EAGLE POINT WATER COMPANY, INC.<br>Clarendon | $1,430 | $1,430 |
| ELGIN ESTATES, PARTNERSHIP<br>Lexington | $380 | $380 |
| ELGIN ESTATES WATER CORPORATION<br>Kershaw | $1,530 | $1,530 |
| E. & R. PARTNERSHIP<br>Clarendon | $2,560 | $2,560 |
| FAIRFOREST WATER SYSTEM, INC.<br>Greenwood | $130 | $130 |
| FORT LAWN DEVELOPMENT COMPANY<br>Lancaster | $630 | $630 |
| FRIPP ISLAND SEWER SYSTEM<br>Beaufort | $56,270 | $56,270 |
| GNATO'S UTILITY<br>York | $1,110 | $1,110 |
| H2O WATER COMPANY<br>Greenville | $1,050 | $1,050 |
| H & H ENTERPRISES, INC.<br>York | $50,000 Est. | $50,000 Est. |
| HAIG POINT UTILITY COMPANY, IN<br>Charleston | $150,000 Est. | $150,000 Est. |
| HARBOR ISLAND SEWER SYSTEM | | |

TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Beaufort | $2,230 | $2,230 |
| HARBOR ISLAND UTILITIES, INC. | | |
| Beaufort | $15,040 | $15,040 |
| HARKIN UTILITY SERVICE, INC. | | |
| Orangeburg | $50,000 Est. | $50,000 Est. |
| HARTWELL UTILITIES, INC. | | |
| Oconee | $12,990 | $12,990 |
| HEATER OF SEABROOK, INC. | | |
| Charleston | $257,370 | $257,370 |
| HEATER UTILITIES, INC. | | |
| Fairfield | $3,180 | |
| Lexington | $124,550 | |
| Richland | $51,840 | |
| Saluda | $1,170 | |
| Sumter | $15,690 | $15,690 |
| HERITAGE UTILITIES, INC. | | |
| York | $199,960 | $199,960 |
| HILTON HEAD PLANTATION UTILITIES, INC. | | |
| Beaufort | $431,610 | $431,610 |
| HILTON HEAD UTILITIES, INC. | | |
| Beaufort | $50,000 Est. | $50,000 Est. |
| HUGHES WATER SYSTEM | | |
| Anderson | $39,870 | $39,870 |
| HYDE PARK WATER COMPANY | | |
| Greenwood | $50,000 Est. | $50,000 Est. |
| IMPERIAL DEVELOPERS, INC. | | |
| Spartanburg | $1,080 | $1,080 |
| ISLE OF PALMS WATER COMPANY | | |
| Charleston | $106,500 | $106,500 |
| J. C. COX UTILITIES, INC. | | |
| Anderson | $3,430 | $3,430 |
| JACKSON MILLS | | |
| Spartanburg | $50,000 Est. | $50,000 Est. |
| KIAWAH ISLAND UTILITY, INC. | | |
| Charleston | $192,830 | $192,830 |
| LAKE MOULTRIE WATER COMPANY, INC. | | |
| Berkeley | $10,000 | $10,000 |
| LAKE MURRAY UTILITY COMPANY | | |

## TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Lexington | $1,070 | $1,070 |
| LAKE PRINCETON WATER COMPANY | | |
| Lexington | $200 | $200 |
| LAKE WYLIE COMMUNITY UTILITIES | | |
| York | $25,430 | $25,430 |
| LAKEWOOD COMMUNITY WATER PLANT | | |
| Lexington | $50,000 Est. | $50,000 Est. |
| LEESBURG UTILITIES COMPANY, INC. | | |
| Richland | $2,370 | $2,370 |
| LONG COVE CLUB UTILITIES, INC. | | |
| Beaufort | $18,600 | $18,600 |
| MADERA UTILITIES, INC. | | |
| Spartanburg | $7,640 | |
| Pickens | $6,390 | $14,030 |
| MELROSE UTILITY COMPANY, INC. | | |
| Beaufort | $32,100 | $32,100 |
| MIDLANDS UTILITIES, INC. | | |
| Lexington | $25,700 | |
| Richland | $3,000 | $28,700 |
| MT. BAY ESTATES UTILITY COMPANY, INC. | | |
| Oconee | $150,000 Est. | $150,000 Est. |
| NORTH INLET CORPORATION | | |
| Richland | $50,000 Est. | $50,000 Est. |
| NORTHFALL ACRES WATEWATER SYSTEM | | |
| Greenwood | $50,000 Est. | $50,000 Est. |
| OAK GROVE ESTATES UTILITIES CORP. | | |
| Lexington | $6,120 | $6,120 |
| PARIS MOUNTAIN UTILITIES | | |
| Greenville | $50,000 Est. | $50,000 Est. |
| PARK UTILITIES | | |
| Kershaw | $840 | |
| Lexington | $10,190 | |
| Sumter | $7,250 | $18,280 |
| PIEDMONT DEVELOPMENT OF GREENWOOD | | |
| Greenwood | $50,000 Est. | $50,000 Est. |
| PINEBROOK OF SPARTANBURG | | |
| Spartanburg | $230 | $230 |
| PINEDALE UTILITY COMPANY | | |

TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| Sumter | $140 | $140 |
| PINEY GROVE UTILITIES | | |
| Lexington | $3,020 | |
| Richland | $8,490 | $11,510 |
| PLANTATION UTILITIES, INC. | | |
| Beaufort | $48,150 | $48,150 |
| POINT SOUTH UTILITIES | | |
| Beaufort | $50,000 Est. | $50,000 Est. |
| POINT SOUTH WATER & SEWER COMPANY, INC. | | |
| Jasper | $18,140 | $18,140 |
| QUAIL HOLLOW COMPANY | | |
| Lexington | $1,850 | $1,850 |
| QUAIL RIDGE WATER COMPANY, INC. | | |
| Clarendon | $50,000 Est. | $50,000 Est. |
| RAVENWOOD WATER COMPANY | | |
| Sumter | $2,310 | $2,310 |
| RIBAUT INSURANCE COMPANY | | |
| Beaufort | $50,000 Est. | $50,000 Est. |
| RICE CORPORATION | | |
| Greenville | $450 | $450 |
| RIVER PINES WATER SYSTEM, INC. | | |
| York | $13,690 | $13,690 |
| ROCKY WELL CORPORATION | | |
| Lexington | $1,950 | $1,950 |
| ROSE HILL UTILITY COMPANY, INC. | | |
| Beaufort | $89,250 | $89,250 |
| SC UTILITIES | | |
| Aiken | $27,220 | $27,220 |
| SOLESBEE UTILITY COMPANY | | |
| Spartanburg | $50,000 Est. | $50,000 Est. |
| SOUTH ATLANTIC UTILITIES | | |
| Beaufort | $540 | $540 |
| SOUTHEASTERN REAL ESTATE FACTORS | | |
| Sumter | $50,000 Est. | $50,000 Est. |
| SOUTHLAND UTILITIES, INC. | | |
| Lexington | $13,310 | $13,310 |
| SPRINGLAKE ESTATES WATER SYSTEM | | |

## TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| York | $50,000 Est. | $50,000 Est. |
| SWAMP FOX UTILITIES, INC. | | |
| Clarendon | $50,000 Est. | $50,000 Est. |
| TAYLOR WATER WORKS, INC. | | |
| Jasper | $50,000 Est. | $50,000 Est. |
| TCU, INC. | | |
| York | $150,000 Est. | $150,000 Est. |
| TERRACEWAY SERVICE COMPANY, INC. | | |
| Richland | $3,930 | $3,930 |
| TOWN & COUNTRY REAL ESTATE | | |
| Greenwood | $160 | $160 |
| UTILITIES, INC. | | |
| Richland | $830 | $830 |
| UNITED UTILITY COMPANIES, INC. | | |
| Anderson | $12,870 | $12,870 |
| UNITED UTILITY COMPANIES, INC. | | |
| Cherokee | $3,490 | |
| Greenville | $29,510 | |
| Laurens | $270 | |
| Spartanburg | $14,720 | $47,990 |
| VALHALLA COMPANY | | |
| Richland | $35,010 | $35,010 |
| VERDIER VIEW UTILITY | | |
| Richland | $50,000 Est. | $50,000 Est. |
| WARNER WATER WORKS | | |
| Greenwood | $50,000 Est. | $50,000 Est. |
| WATER OAK UTILITY COMPANY, INC. | | |
| Beaufort | $50,300 | $50,300 |
| WATERFORD, INC. | | |
| Georgetown | $50,000 Est. | $50,000 Est. |
| WESTOVER WATER COMPANY | | |
| Greenwood | $920 | $920 |
| WILD DUNES UTILITIES, INC. | | |
| Charleston | $218,400 | $218,400 |
| WILDEWOOD UTILITIES, INC. | | |
| Richland | $200,000 Est. | $200,000 Est. |
| WOODLAND UTILITIES, INC. | | |
| Lexington | $22,260 | $22,260 |

## TABLE NO. 31 - WATER & SEWER COMPANIES 1990 PROPERTY TAX ASSESSMENTS

| NAME - COUNTY | ASSESSED VALUE | TOTAL FOR COMPANY |
|---|---|---|
| WEST SIDE WATER COMPANY<br>Sumter | $1,650 | $1,650 |
| STATE TOTAL | | $5,486,780 |

## TABLE NO. 32 - SALES AND USE TAX ACCOUNTS
## 1989-1990

| | |
|---|---|
| **Sales Tax Accounts:** | |
| Total Active Accounts on July 1, 1989 | 85,694 |
| Add New Accounts | 21,195 |
| Total | 106,889 |
| Less Closed Accounts | 17,297 |
| TOTAL SALES TAX ACCOUNTS ON JUNE 30, 1990 | 89,592 |
| **Use Tax Accounts:** | |
| Total Active Accounts on July 1, 1989 | 11,486 |
| Add New Accounts | 1,114 |
| Total | 12,600 |
| Less Closed Accounts | 1,036 |
| TOTAL USE TAX ACCOUNTS ON JUNE 30, 1990 | 11,564 |

## TABLE NO. 33 - ANALYSIS OF SALES AND USE TAX RETURNS
## FISCAL YEAR 1989-1990

| TAX LIABILITY | NUMBER OF RETURNS | PERCENT OF TOTAL | AMOUNT OF TAX | PERCENT OF TOTAL |
|---|---|---|---|---|
| $0 | 275,958 | 24.692% | $1,106,142.76 * | 0.080% |
| UNDER $1 | 3,358 | 0.300% | $4,832.18 | 0.000% |
| UNDER $10 | 52,565 | 4.703% | $353,442.41 | 0.026% |
| UNDER $20 | 41,479 | 3.711% | $712,064.41 | 0.051% |
| UNDER $30 | 30,592 | 2.737% | $836,818.82 | 0.060% |
| UNDER $40 | 24,286 | 2.173% | $911,424.05 | 0.066% |
| UNDER $50 | 20,568 | 1.840% | $995,572.39 | 0.072% |
| UNDER $75 | 39,991 | 3.578% | $2,609,284.12 | 0.188% |
| UNDER $100 | 31,528 | 2.821% | $2,864,766.90 | 0.207% |
| UNDER $500 | 238,268 | 21.319% | $63,415,725.12 | 4.581% |
| UNDER $1,000 | 124,460 | 11.136% | $90,256,198.47 | 6.519% |
| UNDER $1,500 | 66,187 | 5.922% | $81,425,245.66 | 5.882% |
| UNDER $2,000 | 39,558 | 3.540% | $68,629,397.68 | 4.957% |
| UNDER $2,500 | 25,635 | 2.294% | $57,295,189.55 | 4.139% |
| UNDER $5,000 | 50,275 | 4.498% | $174,009,978.08 | 12.569% |
| UNDER $10,000 | 24,696 | 2.210% | $172,215,478.87 | 12.439% |
| UNDER $20,000 | 18,453 | 1.651% | $258,991,220.96 | 18.707% |
| UNDER $30,000 | 5,307 | 0.475% | $128,014,388.98 | 9.247% |
| UNDER $40,000 | 2,097 | 0.188% | $72,257,769.83 | 5.219% |
| UNDER $50,000 | 940 | 0.084% | $41,852,963.86 | 3.023% |
| UNDER $60,000 | 454 | 0.041% | $24,806,500.23 | 1.792% |
| UNDER $70,000 | 229 | 0.020% | $14,851,892.47 | 1.073% |
| UNDER $80,000 | 128 | 0.011% | $9,560,671.39 | 0.691% |
| UNDER $90,000 | 106 | 0.009% | $8,977,334.46 | 0.648% |
| UNDER $100,000 | 75 | 0.007% | $7,142,601.41 | 0.516% |
| UNDER $200,000 | 283 | 0.025% | $38,643,588.61 | 2.791% |
| UNDER $300,000 | 50 | 0.004% | $12,238,022.41 | 0.884% |
| OVER $300,000 | 85 | 0.008% | $49,450,769.32 | 3.572% |
| TOTAL | 1,117,611 | 100.000% | $1,384,429,285.40 ** | 100.000% |

* Penalties only.

# TABLE NO. 34 - 1989 GROSS AND NET TAXABLE SALES IN SOUTH CAROLINA

| | UNITS | GROSS SALES | NET TAXABLE SALES |
|---|---|---|---|
| ABBEVILLE | 470 | $117,847,395.69 | $55,641,645.24 |
| AIKEN | 2,929 | $1,025,592,928.03 | $580,440,588.37 |
| ALLENDALE | 285 | $88,304,078.61 | $26,571,517.96 |
| ANDERSON | 3,488 | $1,604,489,457.74 | $817,652,476.84 |
| BAMBERG | 406 | $111,453,275.17 | $53,714,088.31 |
| BARNWELL | 529 | $127,157,584.06 | $77,647,790.76 |
| BEAUFORT | 2,957 | $1,201,628,695.17 | $795,840,259.33 |
| BERKELEY | 2,068 | $1,206,374,121.25 | $437,998,028.64 |
| CALHOUN | 252 | $63,978,384.02 | $24,871,238.64 |
| CHARLESTON | 8,116 | $5,266,811,704.28 | $2,638,298,288.66 |
| CHEROKEE | 1,031 | $348,592,475.28 | $217,418,866.73 |
| CHESTER | 712 | $277,621,378.19 | $106,492,390.16 |
| CHESTERFIELD | 1,020 | $260,517,994.14 | $134,113,553.32 |
| CLARENDON | 706 | $251,312,497.93 | $108,006,516.24 |
| COLLETON | 923 | $298,473,373.24 | $170,659,405.21 |
| DARLINGTON | 1,574 | $578,100,480.79 | $237,905,643.16 |
| DILLON | 707 | $311,612,133.82 | $131,710,313.65 |
| DORCHESTER | 1,624 | $586,198,813.97 | $322,620,483.89 |
| EDGEFIELD | 388 | $167,936,961.49 | $50,108,013.28 |
| FAIRFIELD | 465 | $103,773,967.59 | $56,754,248.31 |
| FLORENCE | 3,482 | $1,914,203,537.69 | $922,947,121.24 |
| GEORGETOWN | 1,455 | $556,216,535.47 | $290,812,900.33 |
| GREENVILLE | 8,980 | $5,493,254,433.67 | $2,674,124,532.81 |
| GREENWOOD | 1,541 | $571,386,709.40 | $376,824,267.36 |
| HAMPTON | 503 | $160,881,417.33 | $69,237,580.62 |
| HORRY | 6,913 | $2,467,134,742.16 | $1,780,988,835.37 |
| JASPER | 459 | $180,137,991.71 | $80,049,919.69 |
| KERSHAW | 1,135 | $600,536,400.95 | $198,133,947.98 |
| LANCASTER | 1,351 | $398,158,021.15 | $247,440,393.40 |
| LAURENS | 1,240 | $379,180,186.85 | $217,879,688.80 |
| LEE | 426 | $90,279,937.74 | $39,733,198.50 |
| LEXINGTON | 4,626 | $2,028,522,576.91 | $1,103,551,939.27 |
| MCCORMICK | 196 | $35,817,887.93 | $15,326,030.45 |
| MARION | 854 | $235,967,371.43 | $119,618,003.56 |
| MARLBORO | 631 | $155,391,287.74 | $87,244,485.88 |
| NEWBERRY | 809 | $400,978,756.49 | $152,698,033.53 |
| OCONEE | 1,367 | $422,355,403.14 | $262,952,168.34 |
| ORANGEBURG | 2,331 | $951,317,182.08 | $456,219,381.85 |
| PICKENS | 1,952 | $645,945,594.22 | $392,628,297.31 |
| RICHLAND | 7,186 | $5,589,984,805.86 | $3,050,263,982.44 |
| SALUDA | 359 | $86,422,277.37 | $39,504,076.68 |
| SPARTANBURG | 5,847 | $3,194,822,268.09 | $1,412,782,033.88 |
| SUMTER | 2,168 | $999,798,454.28 | $508,102,913.45 |
| UNION | 625 | $145,912,726.49 | $100,681,379.81 |
| WILLIAMSBURG | 837 | $310,819,252.76 | $165,599,627.27 |
| YORK | 3,279 | $1,292,259,232.03 | $731,156,099.85 |
| TOTAL OF COUNTIES | 91,202 | $43,305,462,691.40 | $22,540,966,196.37 |
| UNALLOCATED TOTAL | 4,407 | $1,647,120,353.52 | $306,384,604.05 |
| STATE TOTALS | | $44,952,583,044.92 | $22,847,350,800.42 |

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---|---|
| ABBEVILLE | $53,781,689.41 | |
| CALHOUN FALLS | $6,132,220.92 | |
| DONALDS | $150,402.00 | |
| DUE WEST | $3,310,516.00 | |
| HONEA PATH* | *** | |
| LOWNDESVILLE | *** | |
| WARE SHOALS* | *** | |
| UNINCORPORATED AREAS | $52,506,658.36 | |
| ABBEVILLE COUNTY | $117,847,395.69 | $55,641,645.24 |
| AIKEN | $368,413,148.06 | |
| BURNETTOWN | *** | |
| JACKSON | $6,777,119.98 | |
| MONETTTA* | $1,400,205.00 | |
| NEW ELLENTON | $7,874,458.35 | |
| NORTH AUGUSTA | $120,465,818.48 | |
| PERRY | *** | |
| SALLEY | $1,114,233.00 | |
| WAGENER | $9,633,425.39 | |
| WINDSOR | *** | |
| UNINCORPORATED AREAS | $508,565,619.77 | |
| AIKEN COUNTY | $1,025,592,928.03 | $580,440,588.37 |
| ALLENDALE | $61,799,338.82 | |
| FAIRFAX* | $7,190,421.00 | |
| SYCAMORE | $757,101.30 | |
| ULMERS | *** | |
| UNINCORPORATED AREAS | $18,486,515.49 | |
| ALLENDALE COUNTY | $88,304,078.61 | $26,571,517.96 |
| ANDERSON | $528,849,506.88 | |
| BELTON | $37,427,099.04 | |
| CLEMSON* | $0.00 | |
| HONEA PATH* | $34,094,149.20 | |
| IVA | $6,876,528.87 | |
| PELZER | $6,046,186.96 | |
| PENDLETON | $16,937,924.18 | |
| STARR | *** | |
| WEST PELZER | $2,256,606.00 | |
| WILLIAMSTON | $27,379,206.02 | |
| UNINCORPORATED AREAS | $937,267,931.59 | |

## TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---|---|
| ANDERSON COUNTY | $1,604,489,457.74 | $817,652,476.84 |
| BAMBERG | $36,842,347.94 | |
| DENMARK | $25,693,500.10 | |
| EHRHARDT | $6,946,163.63 | |
| GOVAN | *** | |
| OLAR | $661,835.00 | |
| UNINCORPORATED AREAS | $41,302,564.50 | |
| BAMBERG COUNTY | $111,453,275.17 | $53,714,088.31 |
| BARNWELL | $51,808,735.27 | |
| BLACKVILLE | $4,348,013.33 | |
| ELKO | $1,552,288.00 | |
| HILDA | $1,085,158.00 | |
| KLINE | *** | |
| SNELLING | *** | |
| WILLISTON | $29,569,173.63 | |
| UNINCORPORATED AREAS | $38,595,183.95 | |
| BARNWELL COUNTY | $127,157,584.06 | $77,647,790.76 |
| BEAUFORT | $140,387,323.34 | |
| BLUFFTON | $12,347,798.25 | |
| HILTON HEAD ISLAND | $520,266,419.18 | |
| PORT ROYAL | $54,261,867.80 | |
| YEMASSEE* | *** | |
| UNINCORPORATED AREAS | $471,370,432.60 | |
| BEAUFORT COUNTY | $1,201,628,695.17 | $795,840,259.33 |
| BONNEAU | $2,570,659.00 | |
| GOOSE CREEK | $100,243,943.73 | |
| HANAHAN | $28,514,574.04 | |
| JAMESTOWN | $449,158.00 | |
| MONCKS CORNER | $651,115,074.40 | |
| ST. STEPHENS | $19,538,343.60 | |
| SUMMERVILLE* | $7,146,744.33 | |
| UNINCORPORATED AREAS | $396,795,624.15 | |
| BERKELEY COUNTY | $1,206,374,121.25 | $437,998,028.64 |
| CAMERON | $7,491,966.00 | |

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---|---|
| ST. MATTHEWS | $32,089,828.29 | |
| UNINCORPORATED AREAS | $24,396,589.73 | |
| CALHOUN COUNTY | $63,978,384.02 | $24,871,238.64 |
| CHARLESTON | $2,003,906,646.05 | |
| FOLLY BEACH | $5,499,670.62 | |
| HOLLYWOOD | $15,995,557.26 | |
| ISLE OF PALMS | $29,186,360.00 | |
| KIAWAH ISLAND | $21,244,316.18 | |
| LINCOLNVILLE | *** | |
| MCCLELLANVILLE | $7,193,203.58 | |
| MEGGETT | $947,451.00 | |
| MT. PLEASANT | $247,858,873.40 | |
| NORTH CHARLESTON* | $1,934,298,170.75 | |
| RAVENEL | $11,189,524.95 | |
| SEABROOK ISLAND | $8,861,527.00 | |
| SULLIVAN'S ISLAND | $1,583,718.43 | |
| SUMMERVILLE* | $6,872,319.40 | |
| UNINCORPORATED AREAS | $971,204,532.66 | |
| CHARLESTON COUNTY | $5,266,811,704.28 | $2,638,298,288.66 |
| BLACKSBURG | $13,602,782.65 | |
| GAFFNEY | $130,049,606.06 | |
| UNINCORPORATED AREAS | $204,940,086.57 | |
| CHEROKEE COUNTY | $348,592,475.28 | $217,418,866.73 |
| CHESTER | $122,173,480.89 | |
| FT. LAWN | $2,636,123.00 | |
| GREAT FALLS | $11,819,975.27 | |
| LOWRYS | *** | |
| RICHBURG | *** | |
| UNINCORPORATED AREAS | $139,713,348.03 | |
| CHESTER COUNTY | $277,621,378.19 | $106,492,390.16 |
| CHERAW | $97,789,094.19 | |
| CHESTERFIELD | $15,066,255.28 | |
| JEFFERSON | $6,050,884.01 | |
| MCBEE | $3,241,626.11 | |
| MT. CROGHAN | *** | |
| PAGELAND | $42,970,145.40 | |

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---|---|
| PATRICK | $4,555,443.00 | |
| RUBY | $585,245.00 | |
| UNINCORPORATED AREAS | $90,255,769.15 | |
| CHESTERFIELD COUNTY | $260,517,994.14 | $134,113,553.32 |
| MANNING | $85,404,339.68 | |
| PAXVILLE | $740,020.00 | |
| SUMMERTON | $11,563,212.97 | |
| TURBEVILLE | $17,348,229.19 | |
| UNINCORPORATED AREAS | $136,256,696.09 | |
| CLARENDON COUNTY | $251,312,497.93 | $108,006,516.24 |
| COTTAGEVILLE | $2,122,548.00 | |
| EDISTO BEACH | $8,279,865.60 | |
| LODGE | *** | |
| SMOAKS | $562,680.00 | |
| WALTERBORO | $121,245,280.95 | |
| WILLIAMS | *** | |
| UNINCORPORATED AREAS | $164,614,928.69 | |
| COLLETON COUNTY | $298,473,373.24 | $170,659,405.21 |
| DARLINGTON | $148,406,076.53 | |
| HARTSVILLE | $197,223,571.63 | |
| LAMAR | $10,402,297.23 | |
| SOCIETY HILL | $3,149,736.05 | |
| UNINCORPORATED AREAS | $218,918,799.35 | |
| DARLINGTON COUNTY | $578,100,480.79 | $237,905,643.16 |
| DILLON | $90,374,860.80 | |
| LAKE VIEW | $10,072,395.30 | |
| LATTA | $17,214,833.09 | |
| UNINCORPORATED AREAS | $193,950,044.63 | |
| DILLON COUNTY | $311,612,133.82 | $131,710,313.65 |
| HARLEYVILLE | $4,053,196.46 | |
| N. CHARLESTON* | $0.00 | |
| REEVESVILLE | $2,598,861.00 | |
| RIDGEVILLE | $1,970,282.12 | |

# TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---:|---:|
| ST. GEORGE | $43,506,086.20 | |
| SUMMERVILLE* | $180,946,822.44 | |
| UNINCORPORATED AREAS | $353,123,565.75 | |
| DORCHESTER COUNTY | $586,198,813.97 | $322,620,483.89 |
| EDGEFIELD | $10,605,858.47 | |
| JOHNSTON | $33,004,583.34 | |
| TRENTON | $167,606.90 | |
| UNINCORPORATED AREAS | $124,158,912.78 | |
| EDGEFIELD COUNTY | $167,936,961.49 | $50,108,013.28 |
| RIDGEWAY | $2,429,442.00 | |
| WINNSBORO | $30,499,063.47 | |
| UNINCORPORATED AREAS | $70,845,462.12 | |
| FAIRFIELD COUNTY | $103,773,967.59 | $56,754,248.31 |
| COWARD | $2,501,680.01 | |
| FLORENCE | $771,915,118.03 | |
| JOHNSONVILLE | $27,678,459.65 | |
| LAKE CITY | $101,182,701.53 | |
| OLANTA | $7,472,470.55 | |
| PAMPLICO | $22,218,046.86 | |
| QUINBY | $2,319,810.92 | |
| SCRANTON | $2,345,158.00 | |
| TIMMONSVILLE | $17,860,965.36 | |
| UNINCORPORATED AREAS | $958,709,126.78 | |
| FLORENCE COUNTY | $1,914,203,537.69 | $922,947,121.24 |
| ANDREWS* | $145,039,660.17 | |
| GEORGETOWN | $177,290,935.38 | |
| PAWLEYS ISLAND | $5,211,124.29 | |
| UNINCORPORATED AREAS | $228,674,815.63 | |
| GEORGETOWN COUNTY | $556,216,535.47 | $290,812,900.33 |
| CITY VIEW | $71,274,601.00 | |
| FOUNTAIN INN* | $24,722,171.68 | |
| GREENVILLE | $1,836,259,956.11 | |
| GREER* | $254,492,315.64 | |

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---|---|
| MAULDIN | $110,688,837.11 | |
| SIMPSONVILLE | $76,393,172.26 | |
| TRAVELERS REST | $58,187,283.62 | |
| WOODSIDE | $0.00 | |
| UNINCORPORATED AREAS | $3,061,236,096.25 | |
| GREENVILLE COUNTY | $5,493,254,433.67 | $2,674,124,532.81 |
| GREENWOOD | $313,998,709.29 | |
| HODGES | $1,028,202.00 | |
| NINETY SIX | $7,194,701.77 | |
| TROY | *** | |
| WARE SHOALS* | $7,892,910.16 | |
| UNINCORPORATED AREAS | $241,230,628.18 | |
| GREENWOOD COUNTY | $571,386,709.40 | $376,824,267.36 |
| BRUNSON | $1,718,853.00 | |
| ESTILL | $31,729,611.72 | |
| FAIRFAX* | $0.00 | |
| FURMAN | $3,904,348.00 | |
| GIFFORD | *** | |
| HAMPTON | $51,470,010.46 | |
| LURAY | *** | |
| SCOTIA | *** | |
| VARNVILLE | $5,160,140.68 | |
| YEMASSEE* | $5,170,323.11 | |
| UNINCORPORATED AREAS | $59,625,809.36 | |
| HAMPTON COUNTY | $160,881,417.33 | $69,237,580.62 |
| ATLANTIC BEACH | $2,351,346.54 | |
| AYNOR | $10,235,744.58 | |
| BRIARCLIFFE ACRES | $0.00 | |
| CONWAY | $192,106,232.57 | |
| LORIS | $51,935,025.76 | |
| MYRTLE BEACH | $705,197,892.19 | |
| NORTH MYRTLE BEACH | $188,630,230.58 | |
| SURFSIDE BEACH | $67,156,111.78 | |
| UNINCORPORATED AREAS | $1,249,522,158.16 | |
| HORRY COUNTY | $2,467,134,742.16 | $1,780,988,835.37 |
| HARDEEVILLE | $31,355,712.67 | |

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---|---|
| RIDGELAND | $76,198,148.14 | |
| UNINCORPORATED AREAS | $72,584,130.90 | |
| JASPER COUNTY | $180,137,991.71 | $80,049,919.69 |
| BETHUNE | $5,379,762.83 | |
| CAMDEN | $139,930,687.90 | |
| ELGIN | $8,607,539.16 | |
| UNINCORPORATED AREAS | $446,618,411.06 | |
| KERSHAW COUNTY | $600,536,400.95 | $198,133,947.98 |
| HEATH SPRINGS | $1,077,840.24 | |
| KERSHAW | $24,519,239.78 | |
| LANCASTER | $150,359,407.51 | |
| UNINCORPORATED AREAS | $222,201,533.62 | |
| LANCASTER COUNTY | $398,158,021.15 | $247,440,393.40 |
| CLINTON | $94,561,729.17 | |
| CROSS HILL | $717,763.66 | |
| FOUNTAIN INN* | $223,259.00 | |
| GRAY COURT | $2,815,825.60 | |
| LAURENS | $129,939,516.54 | |
| WARE SHOALS* | *** | |
| WATERLOO | *** | |
| UNINCORPORATED AREAS | $150,615,158.88 | |
| LAURENS COUNTY | $379,180,186.85 | $217,879,688.80 |
| BISHOPVILLE | $41,590,952.25 | |
| LYNCHBURG | $4,071,916.00 | |
| UNINCORPORATED AREAS | $44,617,069.49 | |
| LEE COUNTY | $90,279,937.74 | $39,733,198.50 |
| BATESBURG* | $72,563,454.77 | |
| CAYCE | $173,174,143.73 | |
| CHAPIN | $101,206,801.44 | |
| GASTON | $162,087.10 | |
| GILBERT | $4,365,867.00 | |
| IRMO* | $17,965,909.43 | |
| LEESVILLE | $15,283,052.80 | |

TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---|---|
| LEXINGTON | $141,427,610.31 | |
| PELION | $6,758,149.00 | |
| PINE RIDGE | $354,802.70 | |
| SOUTH CONGAREE | $4,654,645.21 | |
| SPRINGDALE | $14,879,240.34 | |
| SUMMIT | *** | |
| SWANSEA | $9,088,599.00 | |
| WEST COLUMBIA | $252,943,016.86 | |
| UNINCORPORATED AREAS | $1,213,629,488.22 | |
| LEXINGTON COUNTY | $2,028,522,576.91 | $1,103,551,939.27 |
| MCCORMICK | $10,950,899.86 | |
| MT. CARMEL | $0.00 | |
| PARKSVILLE | *** | |
| PLUM BRANCH | *** | |
| UNINCORPORATED AREAS | $24,621,584.07 | |
| MCCORMICK COUNTY | $35,817,887.93 | $15,326,030.45 |
| MARION | $76,663,667.21 | |
| MULLINS | $53,629,371.48 | |
| NICHOLS | $10,478,049.36 | |
| SELLERS | $369,685.88 | |
| UNINCORPORATED AREAS | $94,826,597.50 | |
| MARION COUNTY | $235,967,371.43 | $119,618,003.56 |
| BENNETTSVILLE | $63,493,395.95 | |
| BLENHEIM | $280,189.24 | |
| CLIO | $2,151,843.88 | |
| MCCOLL | $6,319,588.59 | |
| TATUM | $2,023,540.00 | |
| UNINCORPORATED AREAS | $81,122,730.08 | |
| MARLBORO COUNTY | $155,391,287.74 | $87,244,485.88 |
| CHAPPELLS | *** | |
| LITTLE MOUNTAIN | $2,808,151.41 | |
| NEWBERRY | $164,992,860.53 | |
| PEAK | *** | |
| POMARIA | $1,918,809.00 | |
| PROSPERITY | $13,429,162.61 | |
| SILVERSTREET | *** | |

## TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---|---|
| WHITMIRE | $4,732,777.63 | |
| UNINCORPORATED AREAS | $211,869,184.59 | |
| NEWBERRY COUNTY | $400,978,756.49 | $152,698,033.53 |
| SALEM | $1,137,320.50 | |
| SENECA | $117,370,212.14 | |
| WALHALLA | $21,926,929.11 | |
| WESTMINSTER | $25,234,156.00 | |
| WEST UNION | $8,377,999.00 | |
| UNINCORPORATED AREAS | $248,308,786.39 | |
| OCONEE COUNTY | $422,355,403.14 | $262,952,168.34 |
| BOWMAN | $3,819,906.88 | |
| BRANCHVILLE | $3,290,248.89 | |
| COPE | *** | |
| CORDOVA | $273,739.00 | |
| ELLOREE | $13,220,888.26 | |
| EUTAWVILLE | $3,294,600.00 | |
| HOLLY HILL | $22,270,176.40 | |
| LIVINGSTON | *** | |
| NEESES | $770,768.68 | |
| NORTH | $14,960,953.91 | |
| NORWAY | $4,802,060.15 | |
| ORANGEBURG | $379,517,384.08 | |
| ROWESVILLE | $912,332.00 | |
| SANTEE | $21,990,203.72 | |
| SPRINGFIELD | $5,681,793.10 | |
| VANCE | $2,131,850.00 | |
| WOODFORD | *** | |
| UNINCORPORATED AREAS | $470,236,192.01 | |
| ORANGEBURG COUNTY | $951,317,182.08 | $456,219,381.85 |
| CENTRAL | $3,853,747.00 | |
| CLEMSON* | $80,362,848.33 | |
| EASLEY | $245,517,852.62 | |
| LIBERTY | $21,521,802.85 | |
| NORRIS | $1,102,609.00 | |
| PICKENS | $79,101,989.07 | |
| SIX MILE | $2,499,411.00 | |
| UNINCORPORATED AREAS | $211,985,334.35 | |
| PICKENS COUNTY | $645,945,594.22 | $392,628,297.31 |

## TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---:|---:|
| ARCADIA LAKES | $178,922.00 | |
| BLYTHEWOOD | $7,543,164.16 | |
| COLUMBIA | $2,191,839,842.09 | |
| EASTOVER | $1,930,841.00 | |
| FOREST ACRES | $56,713,172.75 | |
| IRMO* | $5,356,376.79 | |
| UNINCORPORATED AREAS | $3,326,422,487.07 | |
| RICHLAND COUNTY | $5,589,984,805.86 | $3,050,263,982.44 |
| BATESBURG* | *** | |
| MONETTA* | *** | |
| RIDGE SPRING | $10,814,240.42 | |
| SALUDA | $35,027,459.16 | |
| WARD | *** | |
| UNINCORPORATED AREAS | $39,994,148.27 | |
| SALUDA COUNTY | $86,422,277.37 | $39,504,076.68 |
| CAMPOBELLO | $3,160,339.00 | |
| CENTRAL PACOLET | *** | |
| CHESNEE | $22,086,143.82 | |
| COWPENS | $3,718,153.67 | |
| DUNCAN | $14,247,543.23 | |
| GREER* | $5,865,628.66 | |
| INMAN | $15,056,543.33 | |
| LANDRUM | $12,680,226.58 | |
| LYMAN | $30,384,450.39 | |
| PACOLET | $11,152,944.11 | |
| PACOLET MILLS | *** | |
| SPARTANBURG | $944,327,383.88 | |
| WELLFORD | $7,387,247.68 | |
| WOODRUFF | $35,799,765.17 | |
| UNINCORPORATED AREAS | $2,088,805,140.57 | |
| SPARTANBURG COUNTY | $3,194,822,268.09 | $1,412,782,033.88 |
| MAYESVILLE | $1,198,054.90 | |
| PINEWOOD | $2,318,191.00 | |
| SUMTER | $531,946,675.83 | |
| UNINCORPORATED AREAS | $464,335,532.55 | |
| SUMTER COUNTY | $999,798,454.28 | $508,102,913.45 |

## TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---|---|
| CARLISLE | $891,977.00 | |
| JONESVILLE | $6,300,587.00 | |
| LOCKHART | *** | |
| UNION | $84,864,842.71 | |
| UNINCORPORATED AREAS | $53,761,535.78 | |
| UNION COUNTY | $145,912,726.49 | $100,681,379.81 |
| ANDREWS* | *** | |
| GREELEYVILLE | $7,540,938.00 | |
| HEMINGWAY | $35,111,208.31 | |
| KINGSTREE | $102,053,961.97 | |
| LANE | $882,509.17 | |
| STUCKEY | *** | |
| UNINCORPORATED AREAS | $162,629,913.60 | |
| WILLIAMSBURG COUNTY | $310,819,252.76 | $165,599,627.27 |
| CLOVER | $32,427,871.62 | |
| FORT MILL | $35,392,974.79 | |
| HICKORY GROVE | $1,141,992.62 | |
| MCCONNELLS | *** | |
| ROCK HILL | $532,242,118.74 | |
| SHARON | $2,286,604.00 | |
| SMYRNA | *** | |
| TEGA CAY | $1,523,947.00 | |
| YORK | $97,539,406.53 | |
| UNINCORPORATED AREAS | $588,057,610.73 | |
| YORK COUNTY | $1,292,259,232.03 | $731,156,099.85 |
| MUNICIPAL TOTAL | $22,131,952,221.35 | |
| COUNTY TOTAL | $21,173,510,470.05 | |
| SUM OF COUNTIES | $43,305,462,691.40 | $22,540,966,196.37 |
| UNALLOCATED | $1,647,120,353.52 | $306,384,604.05 |
| STATE TOTAL | $44,952,583,044.92 | $22,847,350,800.42 |

## TABLE NO. 35 - TOTAL GROSS AND NET TAXABLE SALES REPORTED BY BUSINESSES ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1989

| CITY/COUNTY | 1989 CITY/COUNTY GROSS SALES | 1989 COUNTY NET TAXABLE |
|---|---|---|

*CITIES DIVIDED BETWEEN COUNTY LINES

*** THESE CITIES DO NOT HAVE ENOUGH BUSINESSES FOR US TO DISCLOSE THE AMOUNT OF GROSS RECEIPTS REPORTED. THE TOTALS LISTED AT THE END OF THIS REPORT INCLUDE THE GROSS RECEIPTS FOR THESE CITIES.

## TABLE NO. 36 - COLLECTIONS OF SOUTH CAROLINA SALES AND USE TAX BY BUSINESS CLASSIFICATION

| CODE NO. | | 1987-1988 | PERCENT | 1988-1989 | PERCENT | 1989-1990 | PERCENT |
|---|---|---|---|---|---|---|---|
| | STATE TOTAL (GROSS) | $1,267,237,069 * | 100.000% | $1,368,275,055 * | 100.000% | $1,460,307,093 * | 100.000% |
| | AGRICULTURE | $1,362,581 | 0.108% | $1,323,078 | 0.097% | $1,488,457 | 0.102% |
| 0110 | AGRICULTURE, FORESTRY, FSHRS. | $1,362,581 | 0.108% | $1,323,078 | 0.097% | $1,488,457 | 0.102% |
| | MINING | $401,846 | 0.032% | $685,337 | 0.050% | $657,344 | 0.045% |
| 1010 | MINING | $401,846 | 0.032% | $685,337 | 0.050% | $657,344 | 0.045% |
| | CONSTRUCTION | $13,926,617 | 1.099% | $15,860,138 | 1.159% | $16,970,513 | 1.162% |
| 1510 | GENERAL BLDG. CONTRACTORS | $5,639,619 | 0.445% | $6,288,793 | 0.460% | $6,086,961 | 0.417% |
| 1520 | HIGHWAY & STREET CONST. | $1,011,524 | 0.080% | $1,085,727 | 0.079% | $2,249,941 | 0.154% |
| 1530 | PLMBG., HTG., AIR COND. & ELEC. | $5,229,638 | 0.413% | $6,284,714 | 0.459% | $6,708,068 | 0.459% |
| 1538 | OTHER CONTRACTORS | $2,045,835 | 0.161% | $2,200,904 | 0.161% | $1,925,543 | 0.132% |
| | MANUFACTURING | $43,606,607 | 3.441% | $51,164,098 | 3.739% | $48,522,526 | 3.323% |
| 2010 | FOOD, DAIRY & KINDRED PROD. | $2,275,070 | 0.180% | $2,696,733 | 0.197% | $2,525,388 | 0.173% |
| 2086 | BEVERAGE INDUSTRIES | $908,943 | 0.072% | $741,314 | 0.054% | $632,327 | 0.043% |
| 2220 | TEXTILE MILLS | $6,480,898 | 0.511% | $6,373,732 | 0.466% | $6,125,803 | 0.419% |
| 2300 | APPA. & OTHER FABR. TEXT. PROD. | $1,679,740 | 0.133% | $2,169,287 | 0.159% | $2,107,998 | 0.144% |
| 2400 | LOGGING, LMBR. & WOOD PRODUCTS | $1,016,209 | 0.080% | $948,705 | 0.069% | $603,825 | 0.041% |
| 2500 | FURNITURE & FIXTURES | $783,241 | 0.062% | $985,403 | 0.072% | $1,194,522 | 0.082% |
| 2600 | PAPER & ALLIED PRODUCTS | $3,467,659 | 0.274% | $3,519,298 | 0.257% | $5,529,160 | 0.379% |
| 2700 | PRINTING, PUB., & ALLIED IND. | $3,056,518 | 0.241% | $3,460,898 | 0.253% | $3,477,967 | 0.238% |
| 2800 | AGR. & INDUSTRIAL CHEMICALS | $4,439,414 | 0.350% | $6,030,733 | 0.441% | $5,285,343 | 0.362% |
| 2812 | PLASTIC MAT., SYNTHETIC RESINS, SYN. & OTHER MAN-MADE FIBERS | $4,607,596 | 0.364% | $7,589,506 | 0.555% | $7,073,604 | 0.484% |
| 3198 | LEATHER & LEATHER PRODUCTS | $67,826 | 0.005% | $63,314 | 0.005% | $20,246 | 0.001% |
| 3200 | STONE, CLAY & GLASS PRODUCTS | $1,397,941 | 0.110% | $1,109,840 | 0.081% | $836,592 | 0.057% |
| 3210 | ASPHALT & RELATED PRODUCTS | $1,435,915 | 0.113% | $1,377,636 | 0.101% | $869,524 | 0.060% |
| 3300 | PRIMARY METAL INDUSTRIES | $758,725 | 0.060% | $1,108,314 | 0.081% | $756,910 | 0.052% |
| 3400 | FABRICATED METAL PRODUCTS | $2,576,867 | 0.203% | $3,122,062 | 0.228% | $3,343,236 | 0.229% |
| 3500 | MACHRY., INC. ELEC. & TRANS. EQPT. | $5,793,426 | 0.457% | $6,703,970 | 0.490% | $6,118,570 | 0.419% |
| 3998 | OTHER MANUFACTURING INDUSTRIES | $2,860,618 | 0.226% | $3,163,353 | 0.231% | $2,021,511 | 0.138% |
| | UTILITIES | $89,109,648 | 7.032% | $92,194,727 | 6.738% | $92,057,601 | 6.304% |
| 4000 | TRANSPORTATION | $1,164,961 | 0.092% | $1,909,783 | 0.140% | $1,709,345 | 0.117% |
| 4800 | COMMUN., INC. RADIO & TV BRDCST. | $36,579,266 | 2.887% | $38,482,683 | 2.812% | $39,831,340 | 2.728% |
| 4900 | ELEC., WATER AND GAS COMPANIES | $51,365,421 | 4.053% | $51,802,261 | 3.786% | $50,516,917 | 3.459% |
| | WHOLESALE TRADE | $49,495 | 0.004% | $45,930 | 0.003% | $36,871 | 0.003% |
| 5000 | WHOLESALE | $49,495 | 0.004% | $45,930 | 0.003% | $36,871 | 0.003% |
| | RETAIL TRADE | $972,400,851 | 76.734% | $1,048,107,652 | 76.601% | $1,124,615,939 | 77.012% |
| 5211 | BUILDING MATERIAL | $105,285,603 | 8.308% | $107,122,306 | 7.829% | $115,282,548 | 7.894% |
| 5215 | HARDWARE, PTS., & FARM EQUIP. | $20,270,976 | 1.600% | $21,011,169 | 1.536% | $22,898,543 | 1.568% |
| 5221 | DEPARTMENT STORES | $46,818,255 | 3.695% | $49,786,819 | 3.639% | $53,345,874 | 3.653% |
| 5222 | SPECIAL VARIETY STORES | $66,301,690 | 5.232% | $72,601,940 | 5.306% | $78,060,175 | 5.345% |
| 5223 | MAIL ORDER HOUSES | $2,739,757 | 0.216% | $2,267,454 | 0.166% | $2,022,278 | 0.138% |

TABLE NO. 36 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

| CODE NO. | | 1987-1988 | PERCENT | 1988-1989 | PERCENT | 1989-1990 | PERCENT |
|---|---|---|---|---|---|---|---|
| 5228 | OTHER GEN. MERCHANDISE STORES | $29,342,610 | 2.315% | $28,566,076 | 2.088% | $28,078,100 | 1.923% |
| 5230 | GROC. & RELATED PRODUCTS | $199,013,524 | 15.705% | $209,510,193 | 15.312% | $222,986,958 | 15.270% |
| 5240 | MOTOR VEHICLE DEALERS | $92,871,042 | 7.329% | $98,596,863 | 7.206% | $100,518,509 | 6.883% |
| 5241 | BOAT AND AIRPLANE DEALERS | $5,254,670 | 0.415% | $4,910,747 | 0.359% | $4,342,510 | 0.297% |
| 5243 | GASOLINE SERVICE STATIONS | $14,217,534 | 1.122% | $14,555,246 | 1.064% | $15,985,574 | 1.095% |
| 5248 | AUTOMOTIVE PRTS., ACC., TRS., ETC. | $25,285,353 | 1.995% | $25,946,234 | 1.896% | $28,034,713 | 1.920% |
| 5250 | APPAREL & ACCESSORIES | $47,421,643 | 3.742% | $53,320,406 | 3.897% | $57,950,512 | 3.968% |
| 5260 | HOME, OFFICE & STORE FURN. | $29,733,136 | 2.346% | $31,225,804 | 2.282% | $29,619,629 | 2.028% |
| 5270 | EATING & DRINKING PLACES | $107,767,830 | 8.504% | $116,823,234 | 8.538% | $125,941,723 | 8.624% |
| 5291 | DRUG STORES | $19,311,291 | 1.524% | $19,972,596 | 1.460% | $21,520,494 | 1.474% |
| 5292 | LIQUOR STORES | $9,336,574 | 0.737% | $9,573,695 | 0.700% | $9,625,424 | 0.659% |
| 5293 | JEWELRY STORES | $8,557,858 | 0.675% | $9,742,268 | 0.712% | $11,677,377 | 0.800% |
| 5295 | SECOND HAND STORES | $611,898 | 0.048% | $715,185 | 0.052% | $710,303 | 0.049% |
| 5298 | SPORTING GOODS STORES | $10,419,261 | 0.822% | $10,551,240 | 0.771% | $10,414,671 | 0.713% |
| 5310 | COIN MACHINE VENDORS | $3,574,542 | 0.282% | $3,521,721 | 0.257% | $2,910,278 | 0.199% |
| 5320 | HSEHLD. APP. & MUSICAL INSTRU. | $39,543,896 | 3.120% | $41,930,666 | 3.064% | $45,005,910 | 3.082% |
| 5330 | TRAILERS & MOBILE HOMES | $6,408,098 | 0.506% | $6,149,800 | 0.449% | $6,666,091 | 0.456% |
| 5340 | SCHOOL LUNCHES | $359,468 | 0.028% | $386,683 | 0.028% | $311,517 | 0.021% |
| 5350 | BOOKS, OFF. & SCH. SUPP. & EQPT. | $18,865,488 | 1.489% | $21,827,478 | 1.595% | $21,429,385 | 1.467% |
| 5360 | CIGAR STORES & NEWSSTANDS | $15,053,014 | 1.188% | $35,099,577 | 2.565% | $59,202,199 | 4.054% |
| 5370 | FUEL & ICE DEALERS | $4,010,814 | 0.317% | $4,611,430 | 0.337% | $5,011,942 | 0.343% |
| 5380 | FEED, SEED & FERTILIZER STORES | $1,735,681 | 0.137% | $1,747,230 | 0.128% | $1,387,242 | 0.095% |
| 5390 | FLORIST & NURSERIES | $4,767,353 | 0.376% | $4,920,934 | 0.360% | $5,235,044 | 0.358% |
| 5395 | MED., DEN., OPT., EQPT. & SUPP. | $21,057,617 | 1.662% | $24,158,937 | 1.766% | $22,838,443 | 1.564% |
| 5396 | STATE, COUNTY & CITY GOVERNMENTS | $4,337,420 | 0.342% | $4,243,281 | 0.310% | $2,672,068 | 0.183% |
| 5397 | CHURCHES, SERV. CLUBS & ELEEMOSYNARY CORPORATIONS | $793,878 | 0.063% | $1,067,641 | 0.078% | $1,009,710 | 0.069% |
| 5398 | MACHINERY & EQUIPMENT | $9,590,419 | 0.757% | $9,612,188 | 0.703% | $10,266,736 | 0.703% |
| 5399 | MILL SUPPLIES | $1,742,655 | 0.138% | $2,030,611 | 0.148% | $1,653,461 | 0.113% |
| | FINANCIAL | $1,957,132 | 0.154% | $2,121,165 | 0.155% | $1,858,055 | 0.127% |
| 6010 | BANKS, SAVINGS & LOAN ASSOC., CRE. AGENCIES, HLDGS. & INV. COS., SEC. & COMMODITY BROKERS | $1,320,651 | 0.104% | $1,192,892 | 0.087% | $863,967 | 0.059% |
| 6050 | INS. CO., AGENTS & BROKERS | $422,210 | 0.033% | $462,041 | 0.034% | $459,012 | 0.031% |
| 6500 | REAL EST. & LESSORS OF REAL EST. | $214,270 | 0.017% | $466,232 | 0.034% | $535,075 | 0.037% |
| | SERVICES | $121,840,019 | 9.615% | $132,948,787 | 9.717% | $145,395,194 | 9.956% |
| 7000 | HOTELS, MOTELS, CAMPS & OTHER LODGING PLACES | $55,228,844 | 4.358% | $59,954,421 | 4.382% | $64,059,635 | 4.387% |
| 7210 | LAUNDRIES, CLNG. & DYEING | $4,948,914 | 0.391% | $4,652,669 | 0.340% | $4,755,428 | 0.326% |
| 7220 | PHOTOGRAPHIC STUDIOS | $8,175,224 | 0.645% | $8,683,255 | 0.635% | $8,690,043 | 0.595% |
| 7298 | BEAUTY, BARBER & SHOE REPAIR | $3,870,875 | 0.305% | $3,930,987 | 0.287% | $3,873,721 | 0.265% |
| 7299 | UNDERTAKERS, FUNERAL HOMES | $2,547,926 | 0.201% | $2,620,304 | 0.192% | $2,894,328 | 0.198% |
| 7310 | ADVERTISING & PUBLICITY AGENTS | $2,844,570 | 0.224% | $3,860,394 | 0.282% | $4,100,761 | 0.281% |
| 7510 | AUTOMOTIVE REPR., SERVICES & GARAGES | $6,374,669 | 0.503% | $6,830,933 | 0.499% | $9,338,603 | 0.639% |
| 7550 | OTHER REPAIR SERVICES | $1,815,473 | 0.143% | $1,940,020 | 0.142% | $2,295,013 | 0.157% |
| 7800 | MOTION PIC., RECR. & AMUSEMENTS | $389,205 | 0.031% | $439,238 | 0.032% | $49,788 | 0.003% |

## TABLE NO. 36 - COLLECTIONS OF SOUTH CAROLINA SALES AND USE TAX BY BUSINESS CLASSIFICATION

| CODE NO. | | 1987-1988 | PERCENT | 1988-1989 | PERCENT | 1989-1990 | PERCENT |
|---|---|---|---|---|---|---|---|
| 7900 | RENTAL OF TANGIBLE PERS. PROPERTY.......... | $28,401,877 | 2.241% | $31,336,178 | 2.290% | $32,481,095 | 2.224% |
| 8000 | PROFESSIONAL SERVICES....................... | $4,306,685 | 0.340% | $4,615,374 | 0.337% | $7,730,756 | 0.529% |
| 8098 | OTHER SERVICES.............................. | $2,935,757 | 0.232% | $4,085,014 | 0.299% | $5,126,022 | 0.351% |
| | INACTIVE.................................... | $163,008 | 0.013% | $184,489 | 0.013% | $360,596 | 0.025% |
| | OTHERS...................................... | $4,951,918 | 0.391% | $5,553,394 | 0.406% | $6,112,776 | 0.419% |
| | INTERDEPARTMENTAL TRANSFERS................. | $17,467,348 | 1.378% | $18,086,260 | 1.322% | $22,231,222 | 1.522% |
| | REFUNDS..................................... | $4,445,403 | ...... | $5,061,560 | ...... | $9,026,476 | ...... |

* INCLUDES ACCOMMODATIONS TAX

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

| COUNTY/MUNICIPALITY | ACCOMMODATIONS TAX | ALCOHOLIC LIQUORS TAX | ALCOHOLIC LIQUORS MINI BOTTLES | BANK TAX | BEER AND WINE TAX | GASOLINE TAX | INCOME TAX |
|---|---|---|---|---|---|---|---|
| ABBEVILLE COUNTY | $34,759.37 | $42,174.85 | $24,824.63 | $37,074.82 | $25,255.28 | $125,700.65 | $622,498.53 |
| AIKEN COUNTY | $59,517.86 | $196,885.85 | $115,889.44 | $141,794.56 | $117,899.82 | $514,921.77 | $2,916,363.58 |
| ALLENDALE COUNTY | $22,851.81 | $19,944.49 | $11,739.56 | $7,987.80 | $11,943.22 | $73,002.08 | $290,438.50 |
| ANDERSON COUNTY | $52,220.91 | $248,349.54 | $146,181.60 | $163,766.15 | $148,717.48 | $620,178.39 | $3,517,187.03 |
| BAMBERG COUNTY | $32,461.80 | $33,770.13 | $19,877.50 | $31,779.86 | $20,222.32 | $96,709.73 | $476,729.00 |
| BARNWELL COUNTY | $21,948.72 | $37,033.13 | $21,798.15 | $29,601.07 | $22,176.29 | $117,957.01 | $544,395.39 |
| BEAUFORT COUNTY | $84,996.29 | $121,836.57 | $71,714.49 | $186,180.63 | $72,958.56 | $330,238.82 | $1,730,020.76 |
| BERKELEY COUNTY | $35,200.45 | $176,569.09 | $103,930.73 | $46,830.80 | $105,733.67 | $493,342.03 | $2,463,973.69 |
| CALHOUN COUNTY | $53,529.74 | $22,753.81 | $13,393.18 | $14,281.72 | $13,625.51 | $104,121.11 | $325,178.11 |
| CHARLESTON COUNTY | $108,825.12 | $517,283.42 | $304,479.39 | $408,541.91 | $309,761.33 | $1,031,540.91 | $6,953,741.83 |
| CHEROKEE COUNTY | $24,838.60 | $76,392.85 | $44,965.78 | $55,390.41 | $45,745.82 | $213,326.03 | $1,127,917.74 |
| CHESTER COUNTY | $47,426.38 | $56,198.24 | $33,078.97 | $16,114.95 | $33,652.81 | $166,258.23 | $786,411.70 |
| CHESTERFIELD COUNTY | $34,920.76 | $71,134.82 | $41,870.83 | $34,109.01 | $42,597.18 | $186,529.58 | $1,042,567.75 |
| CLARENDON COUNTY | $75,671.02 | $51,190.31 | $30,131.24 | $19,444.32 | $30,653.94 | $146,669.35 | $726,397.73 |
| COLLETON COUNTY | $168,634.60 | $59,228.61 | $34,862.67 | $33,265.19 | $35,467.46 | $203,440.62 | $792,874.49 |
| DARLINGTON COUNTY | $48,443.00 | $116,904.24 | $68,811.26 | $74,486.84 | $70,004.96 | $289,925.03 | $1,688,763.13 |
| DILLON COUNTY | $69,991.15 | $57,937.36 | $34,102.64 | $25,768.71 | $34,694.23 | $136,990.61 | $858,176.79 |
| DORCHESTER COUNTY | $15,805.40 | $109,529.01 | $64,470.12 | $79,835.96 | $65,588.51 | $335,213.49 | $1,575,799.75 |
| EDGEFIELD COUNTY | $46,880.57 | $32,670.82 | $19,230.43 | $18,110.41 | $19,564.04 | $115,709.86 | $494,993.53 |
| FAIRFIELD COUNTY | $56,656.17 | $38,586.12 | $22,712.26 | $16,047.94 | $23,106.26 | $133,611.22 | $584,790.20 |
| FLORENCE COUNTY | $355,143.85 | $205,342.93 | $120,867.37 | $147,105.66 | $122,964.11 | $491,245.16 | $2,957,864.28 |
| GEORGETOWN COUNTY | $269,075.51 | $79,149.84 | $46,588.57 | $55,612.56 | $47,396.76 | $236,917.77 | $1,103,556.67 |
| GREENVILLE COUNTY | $341,257.08 | $536,669.56 | $315,890.32 | $547,931.86 | $321,370.20 | $1,385,903.12 | $7,765,702.63 |
| GREENWOOD COUNTY | $48,433.72 | $104,125.56 | $61,289.58 | $98,082.39 | $62,352.80 | $330,249.92 | $1,575,763.15 |
| HAMPTON COUNTY | $24,637.48 | $33,845.74 | $19,922.02 | $16,577.36 | $20,267.60 | $113,531.05 | $507,573.91 |
| HORRY COUNTY | $914,731.57 | $189,045.30 | $111,274.40 | $251,181.32 | $113,204.72 | $573,956.42 | $2,736,114.71 |
| JASPER COUNTY | $69,900.40 | $27,034.70 | $15,912.95 | $8,293.62 | $16,189.00 | $89,607.39 | $390,076.59 |
| KERSHAW COUNTY | $64,335.60 | $72,722.70 | $42,805.47 | $44,870.22 | $43,548.04 | $262,541.56 | $1,045,368.97 |
| LANCASTER COUNTY | $41,713.39 | $99,466.59 | $58,547.25 | $36,575.04 | $59,562.91 | $274,793.10 | $1,434,574.12 |
| LAURENS COUNTY | $40,221.03 | $97,326.16 | $57,287.37 | $52,684.51 | $58,281.16 | $292,257.95 | $1,447,044.37 |
| LEE COUNTY | $55,381.35 | $35,282.40 | $20,767.64 | $9,138.09 | $21,127.91 | $88,924.44 | $515,809.77 |
| LEXINGTON COUNTY | $285,278.39 | $261,616.81 | $153,990.88 | $202,051.50 | $156,662.22 | $805,578.12 | $3,637,425.94 |
| MCCORMICK COUNTY | $55,986.05 | $14,535.22 | $8,555.60 | $10,882.86 | $8,704.02 | $60,717.46 | $194,500.81 |
| MARION COUNTY | $35,287.71 | $63,707.25 | $37,498.87 | $43,145.45 | $38,149.38 | $144,866.60 | $952,299.25 |
| MARLBORO COUNTY | $50,196.22 | $58,966.86 | $34,708.61 | $21,697.92 | $35,310.71 | $117,192.21 | $897,164.35 |
| NEWBERRY COUNTY | $39,963.52 | $58,233.99 | $34,277.24 | $43,721.24 | $34,871.86 | $210,556.84 | $866,505.27 |
| OCONEE COUNTY | $56,768.57 | $90,614.01 | $53,336.51 | $66,288.80 | $54,261.76 | $300,802.40 | $1,319,607.75 |
| ORANGEBURG COUNTY | $135,069.44 | $153,361.57 | $90,270.50 | $125,794.81 | $91,836.47 | $376,908.96 | $2,177,548.72 |
| PICKENS COUNTY | $24,160.92 | $147,801.07 | $86,997.52 | $100,214.07 | $88,506.70 | $385,177.66 | $2,105,162.16 |
| RICHLAND COUNTY | $316,906.55 | $502,788.90 | $295,947.74 | $525,297.56 | $301,081.69 | $1,067,257.85 | $7,218,395.83 |
| SALUDA COUNTY | $51,187.65 | $30,105.78 | $17,720.63 | $20,398.44 | $18,028.04 | $126,800.54 | $455,586.22 |
| SPARTANBURG COUNTY | $301,328.42 | $376,270.11 | $221,477.22 | $248,934.78 | $225,319.29 | $969,737.38 | $5,400,962.95 |
| SUMTER COUNTY | $47,329.25 | $164,488.38 | $96,819.88 | $89,243.09 | $98,499.46 | $386,811.43 | $2,381,346.77 |
| UNION COUNTY | $45,714.65 | $57,344.08 | $33,753.43 | $35,787.95 | $34,338.96 | $143,467.92 | $855,175.71 |
| WILLIAMSBURG COUNTY | $50,226.86 | $71,251.15 | $41,939.30 | $34,315.94 | $42,666.84 | $177,462.68 | $1,051,343.16 |
| YORK COUNTY | $143,461.72 | $198,951.58 | $117,105.70 | $167,154.47 | $119,137.16 | $540,735.69 | $2,913,704.14 |
| COUNTY SUBTOTAL | $4,959,276.62 | $5,816,421.50 | $3,423,617.44 | $4,443,394.57 | $3,483,008.46 | $15,389,388.14 | $83,425,397.43 |

## TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

| COUNTY/MUNICIPALITY | ACCOMMODATIONS TAX | ALCOHOLIC LIQUORS TAX | ALCOHOLIC LIQUORS MINI BOTTLES | BANK TAX | BEER AND WINE TAX | GASOLINE TAX | INCOME TAX |
|---|---|---|---|---|---|---|---|
| ABBEVILLE | $22,225.68 | $28,249.67 | $0.00 | $11,857.43 | $43,512.61 | $0.00 | $31,461.89 |
| AIKEN | $71,677.57 | $72,536.85 | $0.00 | $37,561.23 | $111,727.89 | $0.00 | $80,787.97 |
| ALLENDALE | $33,220.77 | $21,305.25 | $0.00 | $3,130.94 | $32,816.49 | $0.00 | $23,732.61 |
| ANDERSON | $78,848.93 | $135,439.73 | $0.00 | $52,207.85 | $208,616.34 | $0.00 | $150,836.94 |
| ANDREWS | $4,286.41 | $15,151.85 | $0.00 | $6,375.09 | $23,338.43 | $0.00 | $16,877.12 |
| ARCADIA LAKES | $0.00 | $2,961.43 | $0.00 | $0.00 | $4,561.41 | $0.00 | $3,295.59 |
| ATLANTIC BEACH | $1,712.32 | $1,403.25 | $0.00 | $0.00 | $2,161.30 | $0.00 | $1,558.81 |
| AYNOR | $0.00 | $3,110.50 | $0.00 | $1,037.77 | $4,791.23 | $0.00 | $3,468.18 |
| BAMBERG | $17,398.18 | $17,783.93 | $0.00 | $6,653.33 | $27,392.40 | $0.00 | $19,805.94 |
| BARNWELL | $24,998.75 | $26,986.00 | $0.00 | $11,528.63 | $41,566.22 | $0.00 | $30,054.12 |
| BATESBURG | $2,222.43 | $19,481.68 | $0.00 | $9,422.43 | $30,007.44 | $0.00 | $21,699.17 |
| BEAUFORT | $68,228.88 | $41,814.31 | $0.00 | $26,591.05 | $64,406.17 | $0.00 | $46,569.85 |
| BELTON | $849.13 | $25,730.28 | $0.00 | $5,791.08 | $39,631.86 | $0.00 | $28,651.73 |
| BENNETTSVILLE | $14,333.38 | $42,492.68 | $0.00 | $9,780.16 | $65,451.01 | $0.00 | $47,325.00 |
| BETHUNE | $262.57 | $2,329.59 | $0.00 | $131.25 | $3,588.22 | $0.00 | $2,594.41 |
| BISHOPVILLE | $13,747.48 | $16,607.49 | $0.00 | $3,760.59 | $25,580.35 | $0.00 | $18,495.25 |
| BLACKSBURG | $1,354.17 | $9,068.27 | $0.00 | $956.57 | $13,967.82 | $0.00 | $10,102.54 |
| BLACKVILLE | $8,552.17 | $13,756.56 | $0.00 | $531.85 | $21,189.10 | $0.00 | $15,318.32 |
| BLENHEIM | $325.13 | $978.65 | $0.00 | $0.00 | $1,507.51 | $0.00 | $1,089.54 |
| BLUFFTON | $118.38 | $2,618.26 | $0.00 | $2,466.64 | $4,032.97 | $0.00 | $2,918.03 |
| BLYTHEWOOD | $0.00 | $445.70 | $0.00 | $1,014.83 | $686.56 | $0.00 | $496.23 |
| BONNEAU | $90.15 | $1,939.87 | $0.00 | $0.00 | $2,988.15 | $0.00 | $2,162.91 |
| BOWMAN | $294.32 | $5,504.09 | $0.00 | $2,139.07 | $8,477.99 | $0.00 | $6,132.74 |
| BRANCHVILLE | $464.23 | $8,572.37 | $0.00 | $1,415.51 | $13,203.67 | $0.00 | $9,541.59 |
| BRIARCLIFFE ACRE | $0.00 | $1,633.77 | $0.00 | $0.00 | $2,516.52 | $0.00 | $1,823.09 |
| BRUNSON | $1,721.77 | $2,856.72 | $0.00 | $0.00 | $4,400.19 | $0.00 | $3,182.32 |
| BURNETTOWN | $72.38 | $1,738.45 | $0.00 | $0.00 | $2,677.73 | $0.00 | $1,936.37 |
| CALHOUN FALLS | $7,034.61 | $12,064.61 | $0.00 | $2,870.05 | $18,583.00 | $0.00 | $13,435.90 |
| CAMDEN | $8,273.15 | $36,141.54 | $0.00 | $17,372.20 | $55,668.42 | $0.00 | $40,248.35 |
| CAMERON | $3,087.52 | $2,594.97 | $0.00 | $1,583.44 | $3,997.17 | $0.00 | $2,891.05 |
| CAMPOBELLO | $49.79 | $2,283.06 | $0.00 | $0.00 | $3,516.58 | $0.00 | $2,545.87 |
| CARLISLE | $1,032.80 | $2,432.13 | $0.00 | $0.00 | $3,746.39 | $0.00 | $2,713.07 |
| CAYCE | $73,053.02 | $56,673.85 | $0.00 | $12,788.32 | $87,293.93 | $0.00 | $63,112.57 |
| CENTRAL | $514.10 | $9,271.86 | $0.00 | $2,126.64 | $14,281.30 | $0.00 | $10,323.69 |
| CENTRAL PACOLET | $33.23 | $1,523.25 | $0.00 | $0.00 | $2,346.36 | $0.00 | $1,699.03 |
| CHAPIN | $0.00 | $1,505.80 | $0.00 | $3,041.95 | $2,319.47 | $0.00 | $1,677.47 |
| CHAPPELS | $151.73 | $527.13 | $0.00 | $0.00 | $811.95 | $0.00 | $587.93 |
| CHARLESTON | $866,770.04 | $336,650.76 | $0.00 | $136,295.97 | $518,539.26 | $0.00 | $374,921.37 |
| CHERAW | $23,983.51 | $27,387.31 | $0.00 | $7,833.44 | $42,184.21 | $0.00 | $30,496.41 |
| CHESNEE | $169.42 | $5,174.68 | $0.00 | $1,657.61 | $7,970.52 | $0.00 | $5,765.95 |
| CHESTER | $15,012.86 | $33,028.87 | $0.00 | $6,280.30 | $50,874.13 | $0.00 | $36,785.56 |
| CHESTERFIELD | $2,393.58 | $6,936.43 | $0.00 | $3,319.31 | $10,684.10 | $0.00 | $7,723.88 |
| CITY VIEW | $0.00 | $8,048.88 | $0.00 | $0.00 | $12,397.60 | $0.00 | $8,964.45 |
| CLEMSON | $82,763.64 | $39,318.17 | $0.00 | $9,634.32 | $60,561.23 | $0.00 | $43,786.68 |
| CLINTON | $16,884.03 | $48,872.89 | $0.00 | $11,394.05 | $75,278.36 | $0.00 | $54,428.60 |
| CLIO | $1,668.81 | $4,996.53 | $0.00 | $503.37 | $7,695.92 | $0.00 | $5,560.99 |
| CLOVER | $1,649.43 | $16,712.17 | $0.00 | $8,850.28 | $25,741.57 | $0.00 | $18,613.91 |
| COLUMBIA | $413,329.87 | $486,176.48 | $0.00 | $223,248.51 | $748,852.18 | $0.00 | $541,454.19 |

## TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

| COUNTY/MUNICIPALITY | ACCOMMODATIONS TAX | ALCOHOLIC LIQUORS TAX | ALCOHOLIC LIQUORS MINI BOTTLES | BANK TAX | BEER AND WINE TAX | GASOLINE TAX | INCOME TAX |
|---|---:|---:|---:|---:|---:|---:|---:|
| CONWAY | $14,010.17 | $49,589.85 | $0.00 | $25,044.71 | $76,382.85 | $0.00 | $55,232.25 |
| COPE | $43.22 | $812.13 | $0.00 | $0.00 | $1,250.82 | $0.00 | $900.76 |
| CORDOVA | $52.28 | $978.65 | $0.00 | $0.00 | $1,507.51 | $0.00 | $1,089.54 |
| COTTAGEVILLE | $248.66 | $1,796.63 | $0.00 | $283.33 | $2,767.29 | $0.00 | $2,001.08 |
| COWARD | $0.00 | $2,075.82 | $0.00 | $249.94 | $3,197.19 | $0.00 | $2,308.54 |
| COWPENS | $213.44 | $9,799.00 | $0.00 | $559.07 | $15,093.29 | $0.00 | $10,911.62 |
| CROSS HILL | $354.18 | $2,926.52 | $0.00 | $0.00 | $4,507.67 | $0.00 | $3,257.84 |
| DARLINGTON | $11,956.62 | $38,692.15 | $0.00 | $27,572.00 | $59,597.00 | $0.00 | $43,090.87 |
| DENMARK | $18,337.37 | $21,476.07 | $0.00 | $4,171.16 | $33,079.26 | $0.00 | $23,915.99 |
| DILLON | $46,798.07 | $34,195.82 | $0.00 | $9,422.69 | $52,671.30 | $0.00 | $38,080.06 |
| DONALDS | $1,033.58 | $1,773.36 | $0.00 | $1,833.04 | $2,731.47 | $0.00 | $1,974.13 |
| DUE WEST | $3,857.59 | $6,618.69 | $0.00 | $1,976.89 | $10,194.56 | $0.00 | $7,367.90 |
| DUNCAN | $132.83 | $6,095.21 | $0.00 | $3,201.22 | $9,388.49 | $0.00 | $6,790.78 |
| EASLEY | $29,392.07 | $69,085.33 | $0.00 | $19,877.96 | $106,411.28 | $0.00 | $76,936.82 |
| EASTOVER | $0.00 | $4,350.91 | $0.00 | $169.20 | $6,701.77 | $0.00 | $4,849.01 |
| EDGEFIELD | $10,390.60 | $13,136.34 | $0.00 | $4,592.92 | $20,233.82 | $0.00 | $14,633.31 |
| EDISTO BEACH | $42,945.85 | $932.13 | $0.00 | $1,035.35 | $1,435.84 | $0.00 | $1,040.99 |
| EHRHARDT | $1,171.47 | $1,709.37 | $0.00 | $5,065.45 | $2,632.93 | $0.00 | $1,904.01 |
| ELGIN | $324.83 | $2,880.00 | $0.00 | $197.12 | $4,436.03 | $0.00 | $3,209.30 |
| ELKO | $990.53 | $1,593.05 | $0.00 | $0.00 | $2,453.82 | $0.00 | $1,774.56 |
| ELLOREE | $235.30 | $4,405.41 | $0.00 | $2,163.72 | $6,785.43 | $0.00 | $4,902.95 |
| ESTILL | $8,368.49 | $11,179.01 | $0.00 | $4,299.29 | $17,218.78 | $0.00 | $12,448.83 |
| EUTAWVILLE | $168.99 | $2,978.87 | $0.00 | $2,240.37 | $4,588.27 | $0.00 | $3,317.17 |
| FAIRFAX | $13,186.98 | $10,430.83 | $0.00 | $862.96 | $16,066.46 | $0.00 | $11,618.19 |
| FLORENCE | $79,485.79 | $141,304.44 | $0.00 | $52,698.69 | $217,649.63 | $0.00 | $157,368.81 |
| FOLLY BEACH | $36,085.25 | $7,155.30 | $0.00 | $0.00 | $11,021.38 | $0.00 | $7,972.00 |
| FOREST ACRES | $0.00 | $29,402.84 | $0.00 | $15,769.16 | $45,288.82 | $0.00 | $32,745.60 |
| FORT LAWN | $3,822.36 | $2,283.06 | $0.00 | $0.00 | $3,516.58 | $0.00 | $2,540.48 |
| FORT MILL | $830.60 | $20,160.06 | $0.00 | $6,415.71 | $31,052.28 | $0.00 | $22,448.90 |
| FOUNTAIN INN | $489.63 | $20,466.17 | $0.00 | $3,974.17 | $31,523.92 | $0.00 | $22,794.08 |
| FURMAN | $1,015.55 | $1,686.12 | $0.00 | $0.00 | $2,597.12 | $0.00 | $1,877.04 |
| GAFFNEY | $44,802.23 | $65,156.85 | $0.00 | $24,766.19 | $100,360.24 | $0.00 | $72,562.47 |
| GASTON | $0.00 | $4,647.56 | $0.00 | $0.00 | $7,158.56 | $0.00 | $5,178.02 |
| GEORGETOWN | $66,129.16 | $49,126.68 | $0.00 | $12,871.74 | $75,669.38 | $0.00 | $54,714.46 |
| GIFFORD | $1,123.53 | $1,866.43 | $0.00 | $0.00 | $2,874.76 | $0.00 | $2,076.61 |
| GILBERT | $0.00 | $1,019.37 | $0.00 | $0.00 | $1,570.20 | $0.00 | $1,138.09 |
| GOOSE CREEK | $29,182.82 | $86,260.69 | $0.00 | $6,354.75 | $132,866.32 | $0.00 | $96,068.55 |
| GOVAN | $361.73 | $527.13 | $0.00 | $0.00 | $811.95 | $0.00 | $587.93 |
| GRAY COURT | $580.25 | $4,787.15 | $0.00 | $0.00 | $7,373.50 | $0.00 | $5,329.06 |
| GREAT FALLS | $3,977.87 | $12,597.57 | $0.00 | $661.73 | $19,403.92 | $0.00 | $14,029.21 |
| GREELEYVILLE | $927.83 | $2,874.18 | $0.00 | $1,498.15 | $4,427.05 | $0.00 | $3,198.51 |
| GREENVILLE | $375,983.98 | $282,075.96 | $0.00 | $176,485.15 | $434,478.34 | $0.00 | $314,144.29 |
| GREENWOOD | $37,233.35 | $104,676.47 | $0.00 | $33,409.22 | $161,231.91 | $0.00 | $116,575.68 |
| GREER | $2,274.13 | $50,977.82 | $0.00 | $22,694.89 | $78,520.36 | $0.00 | $56,769.49 |
| HAMPTON | $14,213.70 | $15,223.81 | $0.00 | $3,989.38 | $23,448.94 | $0.00 | $16,952.63 |
| HANAHAN | $7,002.55 | $64,042.24 | $0.00 | $0.00 | $98,643.68 | $0.00 | $71,327.29 |
| HARDEEVILLE | $109,093.81 | $6,056.63 | $0.00 | $678.96 | $9,328.83 | $0.00 | $6,742.23 |
| HARLEYVILLE | $219.64 | $2,930.19 | $0.00 | $1,211.75 | $4,513.59 | $0.00 | $3,268.63 |
| HARTSVILLE | $9,200.19 | $36,959.51 | $0.00 | $7,602.44 | $56,928.21 | $0.00 | $41,159.90 |
| HEATH SPRINGS | $937.27 | $4,740.61 | $0.00 | $3,551.57 | $7,301.84 | $0.00 | $5,280.50 |

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

| COUNTY/MUNICIPALITY | ACCOMMODATIONS TAX | ALCOHOLIC LIQUORS TAX | ALCOHOLIC LIQUORS MINI BOTTLES | BANK TAX | BEER AND WINE TAX | GASOLINE TAX | INCOME TAX |
|---|---|---|---|---|---|---|---|
| HEMINGWAY | $4,796.00 | $4,132.04 | $0.00 | $1,748.07 | $6,364.49 | $0.00 | $4,600.89 |
| HICKORY GROVE | $68.64 | $1,670.81 | $0.00 | $100.35 | $2,573.31 | $0.00 | $1,855.46 |
| HILDA | $1,068.82 | $1,721.01 | $0.00 | $0.00 | $2,650.85 | $0.00 | $1,914.79 |
| HILTON HEAD | $1,522,829.57 | $85,343.85 | $0.00 | $54,383.04 | $131,454.26 | $0.00 | $95,049.12 |
| HODGES | $58.71 | $748.15 | $0.00 | $1,256.51 | $1,152.29 | $0.00 | $830.64 |
| HOLLY HILL | $462.06 | $8,645.82 | $0.00 | $9,004.21 | $13,317.07 | $0.00 | $9,627.89 |
| HOLLYWOOD | $582.25 | $11,456.04 | $0.00 | $507.20 | $17,645.63 | $0.00 | $12,756.27 |
| HONEA PATH | $935.09 | $19,921.58 | $0.00 | $6,626.40 | $30,685.07 | $0.00 | $22,189.99 |
| INMAN | $163.95 | $7,527.56 | $0.00 | $7,098.64 | $11,594.60 | $0.00 | $8,381.92 |
| IRMO | $0.00 | $40,066.36 | $0.00 | $4,569.37 | $61,713.55 | $0.00 | $44,617.32 |
| ISLE OF PALMS | $127,607.07 | $16,566.78 | $0.00 | $405.24 | $25,517.67 | $0.00 | $18,452.11 |
| IVA | $578.25 | $6,628.17 | $0.00 | $4,894.20 | $10,209.42 | $0.00 | $7,384.08 |
| JACKSON | $403.93 | $8,576.04 | $0.00 | $273.33 | $13,209.59 | $0.00 | $9,552.38 |
| JAMESTOWN | $43.39 | $932.13 | $0.00 | $0.00 | $1,435.84 | $0.00 | $1,040.99 |
| JEFFERSON | $851.25 | $3,151.22 | $0.00 | $1,911.76 | $4,853.92 | $0.00 | $3,511.35 |
| JOHNSONVILLE | $696.93 | $6,884.10 | $0.00 | $829.06 | $10,603.49 | $0.00 | $7,664.55 |
| JOHNSTON | $12,213.62 | $12,708.07 | $0.00 | $4,134.18 | $19,574.09 | $0.00 | $14,153.26 |
| JONESVILLE | $2,466.02 | $5,818.16 | $0.00 | $122.20 | $8,961.63 | $0.00 | $6,477.92 |
| KERSHAW | $1,929.30 | $9,653.59 | $0.00 | $4,034.78 | $14,869.37 | $0.00 | $10,749.79 |
| KIAWAH ISLAND | $198,414.64 | $1,284.79 | $0.00 | $0.00 | $1,979.13 | $0.00 | $1,434.74 |
| KINGSTREE | $13,681.46 | $20,084.43 | $0.00 | $13,369.05 | $30,935.84 | $0.00 | $22,367.98 |
| KLINE | $948.39 | $1,523.25 | $0.00 | $0.00 | $2,346.36 | $0.00 | $1,699.03 |
| LAKE CITY | $5,349.84 | $32,602.75 | $0.00 | $12,619.02 | $50,217.45 | $0.00 | $36,305.51 |
| LAKE VIEW | $643.39 | $4,548.66 | $0.00 | $484.88 | $7,006.30 | $0.00 | $5,064.76 |
| LAMAR | $852.70 | $6,455.82 | $0.00 | $1,339.99 | $9,943.78 | $0.00 | $7,189.90 |
| LANCASTER | $26,415.04 | $46,996.99 | $0.00 | $14,735.95 | $72,388.71 | $0.00 | $52,335.81 |
| LANDRUM | $225.89 | $10,366.84 | $0.00 | $4,723.45 | $15,967.94 | $0.00 | $11,548.08 |
| LANE | $866.81 | $2,682.24 | $0.00 | $73.44 | $4,131.51 | $0.00 | $2,988.15 |
| LATTA | $4,024.22 | $8,738.90 | $0.00 | $2,976.79 | $13,460.37 | $0.00 | $9,730.38 |
| LAURENS | $12,340.36 | $51,270.15 | $0.00 | $13,876.44 | $78,971.03 | $0.00 | $57,103.91 |
| LEESVILLE | $2,651.43 | $11,120.84 | $0.00 | $4,694.60 | $17,129.22 | $0.00 | $12,384.11 |
| LEXINGTON | $11,244.36 | $10,320.32 | $0.00 | $25,381.98 | $15,896.29 | $0.00 | $11,494.12 |
| LIBERTY | $850.66 | $15,337.99 | $0.00 | $3,951.03 | $23,625.03 | $0.00 | $17,082.09 |
| LINCOLNVILLE | $0.00 | $3,911.01 | $0.00 | $0.00 | $6,024.14 | $0.00 | $4,358.18 |
| LITTLE MOUNTAIN | $392.57 | $1,368.36 | $0.00 | $0.00 | $2,107.57 | $0.00 | $1,521.04 |
| LIVINGSTON | $42.96 | $806.31 | $0.00 | $0.00 | $1,241.85 | $0.00 | $895.37 |
| LOCKHART | $174.52 | $410.79 | $0.00 | $0.00 | $632.83 | $0.00 | $458.48 |
| LODGE | $97.18 | $701.61 | $0.00 | $0.00 | $1,080.63 | $0.00 | $782.09 |
| LORIS | $0.00 | $10,622.77 | $0.00 | $3,889.19 | $16,362.02 | $0.00 | $11,828.55 |
| LOWNDESVILLE | $556.32 | $957.54 | $0.00 | $0.00 | $1,474.73 | $0.00 | $1,062.57 |
| LOWRYS | $344.10 | $1,089.17 | $0.00 | $0.00 | $1,677.67 | $0.00 | $1,213.58 |
| LURAY | $434.81 | $724.89 | $0.00 | $0.00 | $1,116.48 | $0.00 | $803.67 |
| LYMAN | $231.48 | $10,628.59 | $0.00 | $3,141.41 | $16,370.99 | $0.00 | $11,833.95 |
| LYNCHBURG | $1,866.17 | $2,583.35 | $0.00 | $808.46 | $3,979.25 | $0.00 | $2,880.28 |
| MCBEE | $1,012.08 | $3,750.31 | $0.00 | $66.54 | $5,776.42 | $0.00 | $4,174.78 |
| MCCLELLANVILLE | $0.00 | $2,108.56 | $0.00 | $0.00 | $3,247.88 | $0.00 | $2,351.68 |
| MCCOLL | $4,308.86 | $12,961.85 | $0.00 | $565.42 | $19,965.13 | $0.00 | $14,439.13 |
| MCCONNELLS | $34.12 | $829.57 | $0.00 | $0.00 | $1,277.67 | $0.00 | $922.34 |
| MCCORMICK | $12,130.48 | $8,357.15 | $0.00 | $5,441.43 | $12,872.31 | $0.00 | $9,304.27 |
| MANNING | $6,143.94 | $22,987.71 | $0.00 | $6,445.72 | $35,407.72 | $0.00 | $25,598.85 |

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

| COUNTY/MUNICIPALITY | ACCOMMODATIONS TAX | ALCOHOLIC LIQUORS TAX | ALCOHOLIC LIQUORS MINI BOTTLES | BANK TAX | BEER AND WINE TAX | GASOLINE TAX | INCOME TAX |
|---|---|---|---|---|---|---|---|
| MARION | $16,280.36 | $37,296.86 | $0.00 | $14,227.43 | $57,447.68 | $0.00 | $41,532.07 |
| MAULDIN | $3,560.25 | $39,440.32 | $0.00 | $10,148.28 | $60,749.33 | $0.00 | $43,921.53 |
| MAYESVILLE | $160.01 | $3,209.38 | $0.00 | $0.00 | $4,943.48 | $0.00 | $3,576.08 |
| MEGGETT | $0.00 | $1,205.51 | $0.00 | $0.00 | $1,856.79 | $0.00 | $1,343.05 |
| MONCKS CORNER | $19,514.67 | $17,917.69 | $0.00 | $15,318.52 | $27,598.38 | $0.00 | $19,951.57 |
| MONETTA | $601.76 | $1,321.82 | $0.00 | $0.00 | $2,035.92 | $0.00 | $1,472.51 |
| MOUNT CARMEL | $1,214.74 | $879.78 | $0.00 | $0.00 | $1,355.23 | $0.00 | $981.66 |
| MOUNT CROGHAN | $190.90 | $707.45 | $0.00 | $0.00 | $1,089.60 | $0.00 | $787.49 |
| MOUNT PLEASANT | $171,467.77 | $149,607.72 | $0.00 | $23,327.61 | $227,779.94 | $0.00 | $158,115.36 |
| MULLINS | $17,695.56 | $29,391.21 | $0.00 | $5,785.72 | $45,270.90 | $0.00 | $32,729.44 |
| MYRTLE BEACH | $2,942,853.04 | $89,338.46 | $0.00 | $54,698.67 | $137,606.88 | $0.00 | $99,493.59 |
| NORTH MYRTLE BEACH | $664,426.45 | $35,856.[illegible]3 | $0.00 | $13,720.39 | $55,229.56 | $0.00 | $39,935.52 |
| NEESES | $144.18 | $2,701.84 | $0.00 | $0.00 | $4,161.42 | $0.00 | $3,004.34 |
| NEW ELLENTON | $529.90 | $12,723.39 | $0.00 | $2,911.67 | $19,597.93 | $0.00 | $14,174.85 |
| NEWBERRY | $25,657.56 | $47,783.72 | $0.00 | $18,285.61 | $73,600.67 | $0.00 | $53,215.00 |
| NICHOLS | $1,055.52 | $2,930.19 | $0.00 | $1,559.59 | $4,513.59 | $0.00 | $3,268.63 |
| NINETY SIX | $857.48 | $10,894.01 | $0.00 | $3,395.78 | $16,779.91 | $0.00 | $12,130.61 |
| NORRIS | $242.54 | $4,376.33 | $0.00 | $0.00 | $6,740.65 | $0.00 | $4,870.59 |
| NORTH | $388.27 | $6,316.23 | $0.00 | $2,691.82 | $9,728.82 | $0.00 | $7,033.49 |
| NORTH AUGUSTA | $9,196.94 | $65,835.22 | $0.00 | $16,132.55 | $101,405.06 | $0.00 | $73,317.60 |
| NORTH CHARLESTON | $675,506.93 | $302,862.07 | $0.00 | $25,770.10 | $466,494.88 | $0.00 | $337,294.37 |
| NORWAY | $134.08 | $2,509.89 | $0.00 | $473.39 | $3,865.86 | $0.00 | $2,793.98 |
| OLANTA | $0.00 | $3,383.87 | $0.00 | $2,128.78 | $5,212.18 | $0.00 | $3,770.24 |
| OLAR | $1,264.45 | $1,841.01 | $0.00 | $0.00 | $2,835.89 | $0.00 | $2,055.02 |
| ORANGEBURG | $67,831.38 | $72,323.81 | $0.00 | $40,104.60 | $111,399.55 | $0.00 | $80,545.27 |
| PACOLET | $164.16 | $7,531.23 | $0.00 | $503.62 | $11,600.50 | $0.00 | $8,392.71 |
| PACOLET MILLS | $110.88 | $5,087.45 | $0.00 | $0.00 | $7,836.19 | $0.00 | $5,668.85 |
| PAGELAND | $6,817.76 | $13,171.24 | $0.00 | $3,923.45 | $20,287.54 | $0.00 | $14,671.08 |
| PAMPLICO | $0.00 | $5,876.33 | $0.00 | $1,620.21 | $9,051.19 | $0.00 | $6,542.65 |
| PARKSVILLE | $1,176.48 | $757.62 | $0.00 | $0.00 | $1,167.17 | $0.00 | $846.83 |
| PATRICK | $490.34 | $1,811.92 | $0.00 | $0.00 | $2,791.11 | $0.00 | $2,022.67 |
| PAWLEYS ISLAND | $49,029.42 | $1,089.17 | $0.00 | $0.00 | $1,677.67 | $0.00 | $1,213.58 |
| PAXVILLE | $189.21 | $1,182.23 | $0.00 | $0.00 | $1,820.97 | $0.00 | $1,316.08 |
| PEAK | $114.14 | $401.31 | $0.00 | $0.00 | $617.96 | $0.00 | $442.29 |
| PELION | $0.00 | $1,031.00 | $0.00 | $0.00 | $1,588.11 | $0.00 | $1,148.87 |
| PELZER | $20.78 | $631.81 | $0.00 | $0.00 | $973.17 | $0.00 | $701.20 |
| PENDLETON | $2,508.39 | $15,274.02 | $0.00 | $5,007.67 | $23,526.50 | $0.00 | $17,011.98 |
| PERRY | $55.04 | $1,321.82 | $0.00 | $0.00 | $2,035.92 | $0.00 | $1,472.51 |
| PICKENS | $956.37 | $15,495.04 | $0.00 | $13,747.16 | $23,866.83 | $0.00 | $17,254.70 |
| PINE RIDGE | $0.00 | $6,234.80 | $0.00 | $0.00 | $9,603.43 | $0.00 | $6,941.79 |
| PINEWOOD | $166.29 | $3,337.34 | $0.00 | $0.00 | $5,140.52 | $0.00 | $3,716.30 |
| PLUM BRANCH | $487.25 | $352.64 | $0.00 | $0.00 | $543.27 | $0.00 | $393.75 |
| POMARIA | $377.25 | $1,308.04 | $0.00 | $0.00 | $2,014.95 | $0.00 | $1,461.70 |
| PORT ROYAL | $21,857.83 | $14,417.49 | $0.00 | $1,275.86 | $22,207.06 | $0.00 | $16,057.27 |
| PROSPERITY | $1,117.84 | $3,887.74 | $0.00 | $804.68 | $5,988.34 | $0.00 | $4,331.20 |
| QUINBY | $0.00 | $4,612.65 | $0.00 | $610.46 | $7,104.82 | $0.00 | $5,134.89 |
| RAVENEL | $382.98 | $8,013.99 | $0.00 | $0.00 | $12,343.88 | $0.00 | $8,926.70 |
| REEVESVILLE | $87.34 | $1,164.78 | $0.00 | $0.00 | $1,794.10 | $0.00 | $1,299.91 |
| RICHBURG | $411.43 | $1,304.37 | $0.00 | $0.00 | $2,009.05 | $0.00 | $1,450.92 |
| RIDGE SPRING | $4,208.81 | $4,694.08 | $0.00 | $2,044.67 | $7,230.19 | $0.00 | $5,226.57 |

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

| COUNTY/MUNICIPALITY | ACCOMMODATIONS TAX | ALCOHOLIC LIQUORS TAX | ALCOHOLIC LIQUORS MINI BOTTLES | BANK TAX | BEER AND WINE TAX | GASOLINE TAX | INCOME TAX |
|---|---|---|---|---|---|---|---|
| RIDGELAND | $9,415.61 | $5,533.16 | $0.00 | $3,467.85 | $8,522.76 | $0.00 | $6,165.09 |
| RIDGEVILLE | $591.52 | $7,903.48 | $0.00 | $832.66 | $12,173.70 | $0.00 | $8,802.65 |
| RIDGEWAY | $899.34 | $1,662.84 | $0.00 | $1,899.79 | $2,561.29 | $0.00 | $1,850.06 |
| ROCK HILL | $143,091.99 | $171,176.30 | $0.00 | $49,223.96 | $263,660.87 | $0.00 | $190,637.60 |
| ROWESVILLE | $100.43 | $1,875.90 | $0.00 | $0.00 | $2,889.64 | $0.00 | $2,092.77 |
| RUBY | $334.82 | $1,240.39 | $0.00 | $0.00 | $1,910.53 | $0.00 | $1,380.80 |
| SALEM | $91.46 | $937.94 | $0.00 | $77.83 | $1,444.81 | $0.00 | $1,046.40 |
| SALLEY | $117.75 | $2,827.65 | $0.00 | $330.03 | $4,355.42 | $0.00 | $3,149.97 |
| SALUDA | $12,801.34 | $13,328.30 | $0.00 | $8,154.54 | $20,529.37 | $0.00 | $14,843.67 |
| SANTEE | $99,034.13 | $1,356.73 | $0.00 | $2,155.09 | $2,089.65 | $0.00 | $1,510.26 |
| SCOTIA | $210.11 | $346.82 | $0.00 | $0.00 | $534.30 | $0.00 | $388.35 |
| SCRANTON | $0.00 | $4,172.75 | $0.00 | $687.99 | $6,427.17 | $0.00 | $4,644.06 |
| SEABROOK ISLAND | $32,262.01 | $3,736.52 | $0.00 | $452.59 | $5,755.46 | $0.00 | $4,164.01 |
| SELLERS | $675.85 | $1,875.90 | $0.00 | $0.00 | $2,889.64 | $0.00 | $2,092.77 |
| SENECA | $7,329.54 | $36,013.56 | $0.00 | $23,431.66 | $55,471.38 | $0.00 | $40,108.12 |
| SHARON | $64.46 | $1,563.97 | $0.00 | $276.57 | $2,409.03 | $0.00 | $1,742.20 |
| SILVERSTREET | $278.41 | $967.02 | $0.00 | $0.00 | $1,489.59 | $0.00 | $1,078.76 |
| SIMPSONVILLE | $7,273.56 | $43,768.00 | $0.00 | $11,125.34 | $67,415.28 | $0.00 | $48,743.55 |
| SIX MILE | $126.29 | $2,277.23 | $0.00 | $769.94 | $3,507.62 | $0.00 | $2,535.07 |
| SMOAKS | $110.58 | $800.50 | $0.00 | $0.00 | $1,232.91 | $0.00 | $869.97 |
| SMYRNA | $9.37 | $224.67 | $0.00 | $0.00 | $346.23 | $0.00 | $253.51 |
| SNELLING | $334.19 | $538.76 | $0.00 | $0.00 | $829.87 | $0.00 | $598.71 |
| SOCIETY HILL | $542.49 | $4,108.76 | $0.00 | $728.97 | $6,328.67 | $0.00 | $4,573.92 |
| SOUTH CONGAREE | $0.00 | $10,233.08 | $0.00 | $0.00 | $15,761.95 | $0.00 | $11,397.06 |
| SPARTANBURG | $49,045.95 | $212,254.09 | $0.00 | $85,329.66 | $326,932.66 | $0.00 | $236,387.63 |
| SPRINGDALE | $36,526.09 | $14,458.18 | $0.00 | $1,037.68 | $22,269.77 | $0.00 | $16,100.42 |
| SPRINGFIELD | $156.35 | $2,926.52 | $0.00 | $509.62 | $4,507.67 | $0.00 | $3,257.84 |
| ST GEORGE | $81,164.78 | $10,337.77 | $0.00 | $9,344.12 | $15,923.16 | $0.00 | $11,510.32 |
| ST MATTHEWS | $14,377.74 | $12,087.88 | $0.00 | $5,557.41 | $18,618.82 | $0.00 | $13,462.86 |
| ST STEPHENS | $1,367.81 | $8,957.77 | $0.00 | $1,742.13 | $13,797.65 | $0.00 | $9,978.48 |
| STARR | $177.18 | $1,164.78 | $0.00 | $0.00 | $1,794.10 | $0.00 | $1,299.91 |
| STUCKEY | $347.40 | $1,079.70 | $0.00 | $0.00 | $1,662.81 | $0.00 | $1,197.42 |
| SULLIVAN'S ISLAND | $1,386.30 | $9,039.19 | $0.00 | $0.00 | $13,923.05 | $0.00 | $10,070.19 |
| SUMMERTON | $25,361.42 | $5,678.58 | $0.00 | $1,263.47 | $8,746.68 | $0.00 | $6,326.90 |
| SUMMERVILLE | $50,922.00 | $89,036.00 | $0.00 | $27,472.47 | $137,141.15 | $0.00 | $99,159.17 |
| SUMMIT | $0.00 | $835.40 | $0.00 | $0.00 | $1,286.64 | $0.00 | $927.73 |
| SUMTER | $106,770.77 | $133,899.01 | $0.00 | $44,621.53 | $206,243.10 | $0.00 | $149,121.72 |
| SURFSIDE BEACH | $169,760.69 | $12,215.85 | $0.00 | $11,198.94 | $18,815.86 | $0.00 | $13,603.10 |
| SWANSEA | $0.00 | $4,298.57 | $0.00 | $1,196.27 | $6,621.18 | $0.00 | $4,789.67 |
| SYCAMORE | $1,488.00 | $1,263.66 | $0.00 | $0.00 | $1,946.38 | $0.00 | $1,407.77 |
| TATUM | $162.60 | $486.41 | $0.00 | $0.00 | $749.27 | $0.00 | $544.76 |
| TEGA CAY | $435.05 | $10,558.80 | $0.00 | $0.00 | $16,263.50 | $0.00 | $11,758.44 |
| TIMMONSVILLE | $0.00 | $10,227.26 | $0.00 | $1,607.77 | $15,752.99 | $0.00 | $11,391.67 |
| TRAVELERS REST | $0.00 | $14,615.25 | $0.00 | $4,969.96 | $22,511.58 | $0.00 | $16,273.03 |
| TRENTON | $1,510.21 | $1,959.48 | $0.00 | $328.09 | $3,018.07 | $0.00 | $2,179.09 |
| TROY | $268.79 | $3,412.95 | $0.00 | $0.00 | $5,256.96 | $0.00 | $3,802.61 |
| TURBEVILLE | $3,080.95 | $2,661.11 | $0.00 | $2,012.97 | $4,098.73 | $0.00 | $2,961.19 |
| ULMER | $518.83 | $439.88 | $0.00 | $0.00 | $677.60 | $0.00 | $490.83 |
| UNION | $21,607.01 | $50,964.04 | $0.00 | $17,771.77 | $78,499.40 | $0.00 | $56,758.71 |
| VANCE | $23.03 | $428.26 | $0.00 | $0.00 | $659.70 | $0.00 | $480.05 |

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

| COUNTY/MUNICIPALITY | ACCOMMODATIONS TAX | ALCOHOLIC LIQUORS TAX | ALCOHOLIC LIQUORS MINI BOTTLES | BANK TAX | BEER AND WINE TAX | GASOLINE TAX | INCOME TAX |
|---|---|---|---|---|---|---|---|
| VARNVILLE | $5,684.78 | $9,432.56 | $0.00 | $0.00 | $14,529.03 | $0.00 | $10,507.08 |
| WAGENER | $182.07 | $4,376.33 | $0.00 | $3,539.87 | $6,740.65 | $0.00 | $4,870.59 |
| WALHALLA | $3,537.70 | $19,262.81 | $0.00 | $6,610.28 | $29,670.14 | $0.00 | $21,451.05 |
| WALTERBORO | $10,999.80 | $30,067.44 | $0.00 | $16,349.25 | $46,312.69 | $0.00 | $33,489.95 |
| WARD | $425.69 | $474.78 | $0.00 | $0.00 | $731.34 | $0.00 | $528.59 |
| WARE SHOALS | $2,525.04 | $11,479.29 | $0.00 | $4,757.34 | $17,681.46 | $0.00 | $12,783.24 |
| WATERLOO | $117.32 | $967.02 | $0.00 | $0.00 | $1,489.59 | $0.00 | $1,078.76 |
| WELLFORD | $226.10 | $10,378.48 | $0.00 | $0.00 | $15,985.85 | $0.00 | $11,558.86 |
| WEST COLUMBIA | $5,054.84 | $50,415.77 | $0.00 | $13,661.21 | $77,654.64 | $0.00 | $56,143.82 |
| WEST PELZER | $150.90 | $4,571.93 | $0.00 | $0.00 | $7,042.13 | $0.00 | $5,091.72 |
| WEST UNION | $141.44 | $1,455.60 | $0.00 | $0.00 | $2,241.91 | $0.00 | $1,618.13 |
| WESTMINSTER | $3,126.29 | $15,084.20 | $0.00 | $3,024.64 | $23,233.98 | $0.00 | $16,796.22 |
| WHITMIRE | $2,941.98 | $9,866.64 | $0.00 | $2,770.34 | $15,197.70 | $0.00 | $10,992.52 |
| WILLIAMS | $137.45 | $990.29 | $0.00 | $0.00 | $1,525.40 | $0.00 | $1,105.74 |
| WILLIAMSTON | $689.02 | $20,871.17 | $0.00 | $2,826.63 | $32,147.80 | $0.00 | $23,247.16 |
| WILLISTON | $12,153.43 | $15,367.07 | $0.00 | $2,740.05 | $23,669.79 | $0.00 | $17,114.45 |
| WINDSOR | $11.15 | $267.54 | $0.00 | $0.00 | $411.97 | $0.00 | $296.65 |
| WINNSBORO | $13,439.49 | $14,140.45 | $0.00 | $6,124.17 | $21,780.21 | $0.00 | $15,744.43 |
| WOODFORD | $53.44 | $996.12 | $0.00 | $0.00 | $1,534.36 | $0.00 | $1,111.13 |
| WOODRUFF | $545.67 | $25,046.09 | $0.00 | $6,397.67 | $38,578.05 | $0.00 | $27,891.21 |
| YEMASSEE | $13,313.39 | $3,817.95 | $0.00 | $0.00 | $5,880.85 | $0.00 | $4,255.69 |
| YORK | $6,219.94 | $31,071.38 | $0.00 | $13,204.44 | $47,855.69 | $0.00 | $34,584.77 |
| MUNICIPALITY SUBTOTAL | $10,573,416.15 | $5,816,421.50 | $0.00 | $2,034,891.28 | $8,956,307.45 | $0.00 | $6,469,183.70 |
| GRAND TOTAL | $15,532,692.77 | $11,632,843.00 | $3,423,617.44 | $6,478,285.85 | $12,439,315.91 | $15,389,388.14 | $89,894,581.13 |

## TABLE NO. 38 - ALCOHOLIC LIQUORS TAX COLLECTIONS 1989 - 1990

| | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
|---|---|---|---|---|---|---|
| CASE TAX - RETAIL | $127,283.18 | $404,102.69 | $449,219.95 | $540,798.51 | $556,510.21 | $441,649.89 |
| CASE TAX - WHOLESALE | $79,368.68 | $248,033.49 | $274,543.55 | $329,739.99 | $339,361.08 | $270,137.05 |
| CASE TAX - ADDITIONAL | $24,552.90 | $76,739.23 | $84,971.48 | $102,018.45 | $104,995.67 | $83,578.32 |
| EXCISE TAX | $606,527.08 | $1,837,270.49 | $2,163,220.49 | $2,148,601.26 | $2,238,941.38 | $1,802,474.27 |
| SURTAX | $80,465.37 | $309,930.89 | $267,263.41 | $281,994.13 | $291,569.44 | $233,785.60 |
| TOTALS | $918,197.21 | $2,876,076.79 | $3,239,218.88 | $3,403,152.34 | $3,531,377.78 | $2,831,625.13 |

| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | TOTAL |
|---|---|---|---|---|---|---|---|
| CASE TAX - RETAIL | $936,246.24 | $444,472.31 | $501,698.54 | $628,913.94 | $525,244.23 | $1,083,417.03 | $6,639,556.72 |
| CASE TAX - WHOLESALE | $574,078.25 | $271,931.50 | $307,926.76 | $385,084.17 | $321,642.49 | $663,975.83 | $4,065,822.84 |
| CASE TAX - ADDITIONAL | $176,279.86 | $84,133.49 | $95,270.14 | $119,141.97 | $99,513.57 | $205,420.02 | $1,256,615.10 |
| EXCISE TAX | $3,567,835.78 | $1,879,321.87 | $2,181,753.57 | $2,738,505.42 | $2,336,857.22 | $4,928,678.02 | $28,429,986.85 |
| SURTAX | $414,295.79 | $241,197.32 | $276,887.80 | $348,245.14 | $295,385.83 | $615,469.52 | $3,656,490.24 |
| TOTALS | $5,668,735.92 | $2,921,056.49 | $3,363,536.81 | $4,219,890.64 | $3,578,643.34 | $7,496,960.42 | $44,048,471.75 |

# SUMMARY OF SOUTH CAROLINA TAX LEGISLATION 1989-1990

## ACCOMMODATIONS TAX

### Tax Applies to Sleeping Accommodations Only

The accommodations tax shall apply only to the rental of sleeping accommodations and not to additional guest charges. Additional guest charges include room service, amenities, entertainment, special items in promotional tourist packages, laundering and dry cleaning, in-room movies, telephone charges, rentals of meeting rooms and other guest services.

*Act 403*
*Amends §12-35-920(B)*
*Effective: May 1, 1990*

## ADMINISTRATIVE

### Electronic Funds Transfer

The Tax Commission may require taxpayers with a tax liability of $20,000 or more on any return to pay those taxes due through electronic funds transfer.

*Act 612*
*Adds §12-54-250*
*Effective: June 13, 1990*

### Fees for Recording Mortgages Increase

Costs for recording a mortgage which has been levied for unpaid taxes has been increased from 15 cents per mortgage to $2 per mortgage. If there are more than 10 mortgages on one list to be recorded the fee is $1 for each mortgage in excess of 10. These costs are passed along to the mortgagee.

*Act 531*
*Amends §12-49-250*
*Effective: June 4, 1990*

### Cost of Recording Tax Liens Increased

The cost to record tax liens in the clerk of court's office has been increased from $2 to $5.

*Act 531*
*Amends §8-21-310*
*Effective: June 4, 1990*

**Tax Commission May Pass Along Increased Charge**

The Tax Commission may recoup the additional recording fee cost to register warrants as outlined in Act 531 above. The cost to the taxpayer upon whom the lien is executed is increased from $2 to $5.

*Act 599*
*Amends §12-53-40*
*Effective: June 25, 1990*

**Annual Audits of Local Government Offices**

The Tax Commission and Comptroller General's Office shall determine standards by which annual audits of the offices of the county assessor, auditor, treasurer and tax collector are conducted.

*Act 603*
*Adds §4-9-155*
*Effective: July 1, 1991*

## ALL TAXES

**Research Authority Exempt From Tax**

The South Carolina Research Authority is exempt from all taxes, including income, sales and use, and property taxes. The sales and use tax exemption is allowed only in transactions to obtain tangible personal property for the Authority's own use, transactions related to contracts with governmental and nonprofit entities, and transactions related to contracts with private, for profit entities if those contracts do not place these entities in competition with other private, for profit entities doing business in South Carolina.

*Act 581*
*Amends §13-17-90*
*Effective: June 11, 1990*

## COIN-OPERATED DEVICES

**License Tax Increases for Type III Machines**

The license tax for Type III coin-operated devices is increased from $600 to $1500. The six-month seasonal license tax for Type III machines is increased from $300 to $750.

*Act 612*
*Amends §§12-21-2720 and 12-21-2734*
*Effective: July 1, 1990*

## ESTATE TAX

**Probate Code Revised**

The Probate Code has been substantially revised and changes are too numerous to fully outline here.

*Act 521*
*Amends numerous code sections*
*Effective: June 5, 1990*

### Estate Code Updated to Conform to Federal Law

The estate tax codes have been conformed to the Internal Revenue Code through Dec. 31, 1989, with the exception of the credit phase-in provisions.

*Act 612*
*Amends §12-16-20(5)*
*Effective: June 13, 1990*

## FOREST RENEWAL TAX

### Forest Renewal Fund May Exceed State Limitation

New funding agreements from the forest renewal fund are limited to five times the amount of the state appropriation for the Forest Renewal Law for that year plus the amount of any cancellation or slippage funds from previous agreements. When necessary to comply with the terms of a contract, payments may exceed five times the amount of the state appropriation.

*Act 572*
*Amends §48-28-100*
*Effective: June 11, 1990*

## INCOME TAX

### Backup Income Tax Withholding Repealed

Backup withholding is no longer required for banks, savings and loans or other similar institutions.

*Act 325*
*Repeals §12-9-30*
*Effective: Feb. 20, 1990*

### Withholding on Real Estate Sales Revised

Income tax withholding on sales of real estate and other related property by nonresidents is based on the gain recognized from the transaction rather than on the net proceeds. For sales completed before June 1, 1990, if the amount withheld was in excess of what should have been withheld, the seller may apply for a refund. There are other minor changes to this law.

*Act 424*
*Adds Article 6, Chapter 9, Title 12, §§12-9-510 through 12-9-550; repeals §12-9-310*
*Effective: June 1, 1990*

### Withholding Requirements for Nonresident Contractors

The withholding and bonding requirements for nonresident contractors do not apply to a utility which hires a nonresident utility to perform temporary services as a result of natural forces, such as a hurricane, flood, earthquake, etc.

*Act 399*
*Amends §12-9-310(3)*
*Effective: For payments made after Dec. 31, 1988*

**Credit for Investments in Palmetto Seed Capital Fund**

The credit allowed for investments in the Palmetto Seed Capital Fund will also be allowed against the insurance premium tax.

*Act 505*
*Amends §41-44-90*
*Effective: Tax years beginning after 1989*

**Filing Status and Credit Allowable to Nonresident Taxpayers**

South Carolina will allow a nonresident taxpayer to file a joint return in this state, but only if the nonresident taxpayer's state of residence would allow a South Carolina resident to do the same. Otherwise, the nonresident taxpayer must file married filing separately and must calculate his federal taxable income as married filing separately. South Carolina will allow a nonresident taxpayer credit for child and dependent care expenses, but only if the nonresident taxpayer's state of residence would allow a South Carolina resident the same.

*Act 554*
*Amends §12-7-440*
*Effective: Tax years beginning after 1990*

**Income Tax Laws Conformed to Federal**

The state income tax laws have been conformed to the Internal Revenue Code through Dec. 31, 1989.

*Act 612*
*Amends §12-7-20(1)*
*Effective: Tax years beginning after 1989*

**No Underpayment Penalty on Income Earned in Another State**

No underpayment penalty will apply to personal service income earned in another state on which income tax was withheld by another state and the 90 percent test is not met.

*Act 612*
*Amends §12-54-55*
*Effective: Tax years beginning after 1989*

**Interstate Motor Carriers to File Returns**

An interstate motor carrier is required to file income tax returns and pay income tax if any of the following conditions are met:

- Real or personal property, except mobile property, in South Carolina is owned or leased;
- More than 25,000 miles are traveled in South Carolina, if the total miles traveled in South Carolina do not exceed 10 percent of the total miles traveled in all states; or
- More than 12 pickups or deliveries are made in South Carolina.

An interstate motor carrier which fits any of these conditions may file returns for tax years 1987, 1988 and 1989 and pay the tax due plus interest, but without penalty, if the returns are filed and tax paid by Sept. 13, 1990.

*Act 612*
*Adds §12-7-340*
*Effective: June 13, 1990*

### State Withholding Deposits Required at Same Time as Federal

Every withholding agent required to withhold income taxes for the Internal Revenue Service shall at the same time pay taxes to the South Carolina Tax Commission. The state law requiring withholding has been updated to conform with the Internal Revenue Code through Dec. 31, 1989, which causes a speed up of state withholding deposits or payments.

*Act 612*
*Amends §12-9-390*
*Effective: July 1, 1990*

## LICENSE TAX

### Medicaid Expansion Fund

If federal regulations prohibit the use of hospital tax revenues for Medicaid, the Medicaid Expansion Fund, created under the Medically Indigent Assistance Act, is suspended from the effective date of the regulation.

*Act 612*
*Amends Act 189 of 1989, Part II, §35*
*Effective: June 13, 1990*

## MOTOR FUEL TAX

### Percentage Used for Recreation

One-half of 1 percent of the gross proceeds of the gasoline tax will be used by the counties for water recreational resources.

*Act 612*
*Amends §12-27-390*
*Effective: June 13, 1990*

### Environmental Impact Fee

An additional one-half cent environmental impact fee per gallon of motor fuel is imposed for the cleanup of petroleum released from underground storage tanks. This fee is administered and collected by the South Carolina Department of Agriculture.

*Act 473*
*Amends §44-2-60(B)*
*Effective: June 1, 1990*

# PROPERTY TAX

### Railroad Property Assessment

The Tax Commission shall apply an equalization factor to real and personal property owned by or leased to transportation companies for hire as mandated by federal legislation (4-R Act).

*Act 603*
*Amends §12-43-220(g)*
*Effective: Tax years beginning after 1989*

### Tax Commission Shall Determine Tax Exempt Status

The Tax Commission shall determine if any and all properties qualify for property tax exemption and shall certify the exemption to the county auditor.

*Act 603*
*Amends §12-3-145(B)*
*Effective: June 25, 1990*

### Special Tax District in Entire Unincorporated Area

A county may create a special tax district within the entire unincorporated areas of the county and may impose property taxes for the purposes of providing services as provided by law.

*Act 612*
*Adds §4-9-34*
*Effective: June 13, 1990*

### Deadline Changed for Business Personal Property Returns

The due date for business personal property returns is changed from the 15th day of the fourth month to the last day of the fourth month following the close of the tax year.

*Act 538*
*Amends §12-37-970*
*Effective: Tax years beginning after 1988*

### No Extension for Filing Property Returns

Taxpayers may not receive an extension of time for filing property returns.

*Act 538*
*Repeals §12-37-980*
*Effective: Tax years beginning after 1989*

### Application Deadline for Exemption Extended

The deadline for applying for a property tax exemption for tax years 1988 and 1989 is extended to July 1, 1990.

*Act 459*
*Joint Resolution, no code section affected*
*Effective: May 3, 1990*

### Homestead Exemption

The Comptroller General's Office is directed to study ways of notifying persons eligible for a homestead exemption to enable them to apply before the deadline.

*Act 630*
*Joint Resolution, no code section affected*
*Effective: Feb. 20, 1990*

### Homestead Exemption Application Deadline

The deadline for applying for the homestead exemption is July 15. However, if application is made after July 15, but before the first property tax penalty date, the exemption will be allowed.

*Act 530*
*Amends §12-37-250*
*Effective: Tax years beginning after 1989*

### Appeals Deadline in Disaster Counties

The appeals deadline is extended from March 1, 1990, to 30 days after the date of the tax notice in Hurricane Hugo federal disaster counties. Appeals during the extension may be based only on changes in assessed value caused by the hurricane. The burden of proof is on the taxpayer.

*Act 538*
*Joint Resolution, no code section affected*
*Effective: June 6, 1990*

### Extension to Appeal Assessor's Decision

The running of the 30-day period to appeal the county assessor's decision to the county board of tax appeals stops on Sept. 21, 1989, and does not start again until June 16, 1990, in Hurricane Hugo federal disaster counties.

*Act 538*
*Joint Resolution, no code section affected*
*Effective: June 6, 1990*

### Tax Regulation Revised

Regulation document 1002, which makes technical changes to property tax regulation 117-116, has been approved. This regulation simplifies filing requirements for information to be submitted to the Tax Commission by assessors on the sale of property. The current regulation states that all information must be submitted to the Tax Commission within 45 days after the deed is recorded. The new regulation allows for the filing of information in the month following the recording of the deed.

*Act 639*
*Amends property tax regulation 117-116*
*Effective: Jan. 31, 1990*

**Non-Business Utility Property Assessed by County**

The non-business properties owned by utilities will be assessed by county assessors rather than the Tax Commission.

*Act 603*
*Amends §12-3-140(17)*
*Effective: Tax years beginning after 1989*

**Deadline for Property Tax Payments**

The deadline for property tax payments is extended to the second business day immediately following the original due date, if the due date falls on a Saturday, Sunday or legal holiday.

*Act 335*
*Amends §12-45-180*
*Effective: Feb. 20, 1990*

## SALES AND USE TAX

**Sales Tax Recodification**

The South Carolina Sales and Use Tax Act has been rewritten to simplify language, improve clarity and organize laws in a more easily understandable manner. Except for the changes stated below, the law remains the same.

- The sales tax exemption for sales made at canteens operated by the Department of Corrections is repealed.
- The sales tax discount for timely filed returns also applies to the local sales and use tax.
- Estimated sales tax must not be based on collection of the local sales and use tax.
- Removes the provisions for allocation of the accommodations tax from the Sales and Use Tax Act and places them at §§6-4-10 and 6-4-20.
- Removes the provisions for allocation of the revenue received for the Education Improvement Act from the Sales and Use Tax Act and places them at §§59-21-1010 through 59-21-1040.

An outline of the code sections contained in the newly recodified Sales and Use Tax Act follows:

# SALES AND USE TAX ACT
# CHAPTER 36, TITLE 12

## Article 1 - Definitions

| New Section # | Old Section # | New Section Content |
|---|---|---|
| 12-36-5 | N/A | Cites the act |
| 12-36-10 | 12-35-10 | Words, terms and phrases have meaning provided except when context indicates a different meaning |
| 12-36-20 | 12-35-20 | Defines "business" |
| 12-36-30 | 12-35-60 | Defines "person" |
| 12-36-40 | 12-35-150 | Defines "taxpayer" |
| 12-36-50 | 12-35-50 | Defines "in this state" and "in the state" |
| 12-36-60 | 12-35-140 | Defines "tangible personal property" |
| 12-36-70 | 12-35-90<br>12-35-95 | Defines "retailer," "seller" |
| 12-36-80 | 12-35-80 | Defines "retailer maintaining a place of business in this state" |
| 12-36-90 | 12-35-30<br>12-35-40 | Defines "gross proceeds of sales" and eliminates "gross receipts" |
| 12-36-100 | 12-35-70 | Defines "sale," "purchase" |
| 12-36-110 | 12-35-110<br>12-25-125 | Defines "sale at retail," "retail sale" |
| 12-36-120 | 12-35-170 | Defines "wholesale sale," "sale at wholesale" |
| 12-36-130 | 12-35-120 | Defines "sales price" |
| 12-36-140 | 12-35-130<br>12-35-160<br>12-35-165 | Defines "storage," "use" |

| New Section # | Old Section # | New Section Content |
|---|---|---|
| 12-36-150 | N/A | Defines "transient construction property" |

## Article 5 - Retail License

| New Section # | Old Section # | New Section Content |
|---|---|---|
| 12-36-510 | 12-35-320<br>12-35-1127 | Who is required to obtain a retail license and tax amounts |
| 12-36-520 | 12-35-330 | Requirements to make a cash deposit or post bond |
| 12-36-530 | 12-35-340<br>12-35-390 | Requirement to return license upon closing or selling business; lien for unpaid taxes |
| 12-36-540 | 12-35-350 | Information to be shown on application; license is needed for each location |
| 12-36-550 | 12-35-360<br>12-35-370<br>12-35-380 | Validity of license; display of license; license not assignable or transferable |

## Article 9 - Sales Tax

| New Section # | Old Section # | New Section Content |
|---|---|---|
| 12-36-910 | 12-35-510<br>12-35-515<br>12-35-1110<br>12-35-1130<br>12-35-1140<br>12-35-1150 | Combined impositions of sales tax on sales of tangible property, laundry services, electricity, communications and property used by its manufacturer |
| 12-36-920 | 12-35-515<br>12-35-710<br>12-35-1120<br>12-35-1125 | Imposition of sales tax on accommodations |
| 12-36-930 | 12-35-555 | Sales tax on sales of motor vehicles, trailers, etc. to nonresidents |
| 12-36-940 | 12-35-610<br>12-35-620 | Amounts which may be added to sales price; seller owes tax whether or not tax is collected from purchaser |
| 12-36-950 | 12-35-630 | Presumption that all gross proceeds are subject to tax unless shown otherwise |

| New Section # | Old Section # | New Section Content |
|---|---|---|
| | **Article 13 - Use Tax** | |
| 12-36-1310 | 12-35-810<br>12-35-515<br>12-35-815<br>12-35-1110<br>12-35-1130<br>12-35-1140<br>12-35-1150 | Combined all sections which impose use tax; credit for sales tax due and paid another state |
| 12-36-1320 | 12-35-810 | Imposition of use tax on transient construction property |
| 12-36-1330 | 12-35-850 | Liability for the use tax and effect of receipt showing tax paid |
| 12-36-1340 | 12-35-890 | Nonresident retailers who must collect and remit use tax |
| 12-36-1350 | 12-35-860<br>12-35-870 | Use tax must be stated separately and seller may not advertise that tax will be absorbed, added to selling price or refunded; "debt owed by the seller to this state" |
| 12-36-1360 | 12-35-900 | Purchaser must file a return and remit tax if not charged by seller |
| 12-36-1370 | 12-35-930 | Presumption that property was purchased for storage, use or consumption in S.C. |
| | **Article 17 - Casual Excise Tax** | |
| 12-36-1710 | 12-35-1710 | Imposition of tax and exclusions |
| 12-36-1720 | 12-35-1720 | Applies only to the last sale |
| | **Article 21 - Maximum Tax and Exemptions** | |
| 12-36-2110 | 12-35-516<br>12-35-517<br>12-35-518<br>12-35-519 | Maximum tax on sales of motor vehicles, boats, planes, etc. Maximum tax on leases and certain purchases by religious organizations |
| 12-36-2120 | 12-35-550 | Exemptions from the sales and use taxes |

| New Section # | Old Section # | New Section Content |
|---|---|---|
| 12-36-2130 | 12-35-820 | Exemptions from the use tax; property subject to sales tax on which sales tax has been paid; tangible personal property or exhibition rentals purchased or leased by museums |

## Article 25 - General Provisions

| New Section # | Old Section # | New Section Content |
|---|---|---|
| 12-36-2510 | 12-35-1240 | Provision for "direct pay" certificates |
| 12-36-2520 | 12-35-1160 | Shifting of tax liability to purchaser for property delivered out of state |
| 12-36-2530 | 12-35-1545 | Authority for Tax Commission to require retailers to provide copies for invoices for sales of $500 or more where delivery is made out of state |
| 12-36-2540 | 12-35-1250 | Recordkeeping requirements |
| 12-36-2550 | 12-35-1360 | Offsetting of overpayments and underpayments |
| 12-36-2560 | 12-35-540 | Installment sales |
| 12-36-2570 | 12-35-570<br>12-35-880<br>12-35-890<br>12-35-900 | Filing of returns and payment of taxes |
| 12-36-2580 | 12-35-600<br>12-35-519 | Filing of quarterly returns when tax liability does not exceed $100 |
| 12-36-2590 | 12-35-910 | Authority for Tax Commission to require filing of returns and payment of taxes other than monthly periods |
| 12-36-2600 | 12-35-580 | Estimated monthly taxes |
| 12-36-2610 | 12-35-1230 | Discount for timely filing and payment |

| New Section # | Old Section # | New Section Content |
|---|---|---|
| 12-36-2620 | N/A | Explains makeup and uses of the sales tax; use tax; and sales tax on "additional guest charges" (2 percent accommodations tax) |
| 12-36-2630 | N/A | Explains makeup and uses of the 7 percent sales tax on accommodations |
| 12-36-2640 | N/A | Explains makeup and uses of the casual excise tax |
| 12-36-2650 | 12-35-510 | Taxes imposed by Chapter 36 are in addition to all other taxes, licenses and charges |

*Act 612*
*Adds Chapter 36, Title 12, and repeals Chapter 35, Title 12*
*Effective: July 1, 1990*

**Local Option Sales and Use Tax**

A county may impose an additional sales and use tax of 1 percent upon voter approval in a referendum. The sales of items which have a $300 maximum tax are exempt from the local sales and use tax. The first referendum will be held Nov. 6, 1990. If a majority of the county voters approve, the local tax will first be imposed July 1, 1991.

During the first year 63 percent of the revenue collected must be used as a property tax credit. During year two, 65 percent must be used as a property tax credit; year three, 67 percent; year four, 69 percent; year five and each year afterwards, 71 percent. Of the total revenue collected to be used as a property tax credit, 67 percent goes to the county and 33 percent goes to municipalities based on population.

The remaining tax revenue collected will go back to the county and municipalities based on point of sale and population combined, to use as those governments find appropriate.

Counties that adopt the local tax and collect more than $5 million annually from the local tax will pay up to 5 percent of their collected local tax revenue to a separate fund to be distributed to other counties which have adopted the local tax but collect less than the minimum.

If a county's voters reject the tax, a referendum may not be held again until the following November.

If a county's voters approve the tax, upon petition of 15 percent of the county's registered voters, a referendum may be held to rescind the tax. This referendum may not be held until two years after the tax has been implemented.

Taxpayers in counties where the local tax is implemented must report the county or municipality in which the sale is made. Utilities are required to report sales in the county or municipality in which use occurred.

Estimated sales tax payment provisions do not apply to the local sales and use tax.

The Tax Commission will administer and collect the local sales and use tax. The state treasurer will distribute the funds collected.

*Act 317*
*Adds Chapter 10, Title 4*
*Effective: Feb. 2, 1990*

**Special Event Sales Tax Return**

Retailers making sales at a special event are not required to obtain a retail license, but are required to file a special event sales tax return. A special event is a promotional show, trade show, fair or carnival for which an admission fee is required to enter the event. The special event must be operated less than 12 consecutive days. The special event sales tax return may be used for only one event and must be filed along with the tax due within five days of the completion of the event. However, the Tax Commission may require payment upon demand. Licensed retailers may not use the special event sales tax return.

*Act 515*
*Amends §12-36-510(C)*
*Effective: July 1, 1990*

**Registration of Nonresident Retailers**

The Tax Commission may enter into agreements with other states for purposes of registering nonresident retailers to collect the state use tax. The agreement may provide for prospective liability of the tax if it will promote the registration of nonresident retailers. The authority under this section expires Jan. 1, 1992.

*Act 612*
*No code section affected*
*Effective: June 13, 1990*

## SOFT DRINKS

**Tax Paid on Sales in South Carolina Only**

Wholesalers and distributors making shipments of soft drinks to retail locations in and out of this state may apply for a license to enable them to purchase soft drinks tax free and then report and pay the tax on sales of soft drinks in this state only. All soft drink wholesalers and distributors will be required to apply for a new license regardless of whether they make sales out of state.

*Act 500*
*Amends §12-21-2120*
*Effective: May 29, 1990*

# WINE TAX

### Individual Orders Accepted Through Wholesalers

An individual may order wine produced outside South Carolina which has not been approved or licensed for sale in this state. The order must be placed with an instate wholesaler who shall pay the necessary tax and then sell the wine to the individual through a licensed retailer.

*Act 612*
*Adds §61-9-626*
*Effective: June 13, 1990*

# ANNUAL REPORT TO SOUTH CAROLINA TAX COMMISSION 1989-1990

## IN THE SOUTH CAROLINA SUPREME COURT

*Multi-Cinema Ltd. v. South Carolina Tax Commission* - The taxpayer brought an action to require the South Carolina Tax Commission to pay an additional $750 attorney fee and additional interest on funds refunded to the taxpayer. The trial court found no attorney fee or additional interest was due. The South Carolina Supreme Court ruled in favor of the taxpayer on the $750 attorney fee issue and in favor of the South Carolina Tax Commission on the interest issue. The taxpayer has filed a petition for rehearing with the South Carolina Supreme Court. The petition for rehearing was denied and the matter ended.

*M. Lowenstein Corp. and Clark-Schwebel Fiber Glass Corp. v. South Carolina Tax Commission* - This action seeks a refund of income taxes paid under protest resulting from South Carolina's apportioning interest income received by Clark-Schwebel rather than allocating such income away from South Carolina. The trial court ruled in favor of the Tax Commission and the Court of Appeals upheld the decision of the trial court. A petition for certiorari has been filed with the South Carolina Supreme Court. The petition was denied and the matter ended.

## IN THE COURTS OF COMMON PLEAS

*C.F. Sauer Co. v. South Carolina Tax Commission* - This is an income tax action seeking to allocate the interest income from municipal bonds away from South Carolina. The parties resolved their differences and the matter is now ended.

*Susan O. Hewitt v. South Carolina Tax Commission* - This action sought an injunction against the South Carolina Tax Commission from withdrawing Ms. Hewitt's bingo license. The action was ended after Ms. Hewitt agreed to voluntarily relinquish her license.

*Regency Towers Association Inc. v. South Carolina Tax Commission* - This action involves a suit to recover accommodations tax on the theory that a maid service fee is not part of the sum subject to tax. The trial court held in favor of the South Carolina Tax Commission and the matter is ended.

*First Union National Bank v. Forty Unidentified Bondholders* - This action seeks a determination of whether certain bonds are abandoned property under the Unclaimed Property Act. The trial court held the property abandoned and the action is ended.

*Woodrow R. Vaughn Ind. and As Adm. C.T.A. of the Estate of Ruby R. Vaughn v. South Carolina Tax Commission* - This action seeks a redetermination of an estate tax assessment. The pleadings were filed and the estate then dismissed the suit after paying the tax due, thus ending the matter.

*Brunelle T. Yonce, Personal Representative of the Estate of Luther B. Yonce v. South Carolina Tax Commission* - This matter seeks a redetermination of an estate tax deficiency concerning a QTIP election. The pleadings were filed but the matter is now ended after adjusting the tax deficiency for items in the estate's favor.

*Bert Neeves and William Neeves v. South Carolina Tax Commission* - This matter involves a sales tax dispute centering on whether the taxpayer is a contractor or retailer of signs. Pleadings were filed but the matter has now been ended after settlement of the issues in dispute.

*Billmack Service and Signs Inc. v. South Carolina Tax Commission* - This matter involves a sales tax dispute centering on whether the taxpayer is a contractor or retailer of signs and is related to the case of *Neeves v. South Carolina Tax Commission*. Pleadings were filed but the matter was ended after settlement of the issues in dispute.

*Dr. William J. Boykin v. South Carolina Tax Commission* - This action involves a refund claim concerning whether prosthetic devices purchased by dentists qualify for a use tax exemption under §12-35-550(31). The trial court found the devices were exempt. No appeal was made by the South Carolina Tax Commission and the action was ended.

*Thickett Apartments v. South Carolina Tax Commission* - The plaintiff paid documentary stamp taxes under protest and then brought this action for a refund. The issue was whether stamp taxes are due on a deed given in lieu of foreclosure. The circuit court found the deed taxable and the matter is now ended.

*Mt. Pleasant Apartments v. South Carolina Tax Commission* - The plaintiff paid documentary stamp taxes under protest and then brought this action for a refund. The issue was whether stamp taxes are due on a deed given in lieu of foreclosure. The circuit court found the deed taxable and the matter is now ended.

*County of Charleston v. South Carolina Tax Commission* - Charleston County paid use taxes under protest and then brought this action for a refund. The issue is whether use taxes are due on the sales price of a tire shredding machine purchased out of state by Charleston County. The circuit court found the tax proper and the matter is now ended.

*Henry J. Lee Distributors Inc. v. South Carolina Tax Commission* - The issue in this action is whether certain beer sold by the plaintiff to military personnel is exempted by §12-21-100 from the license tax levied on beer wholesalers. The Tax Commission determined the exemption was not applicable because the beer was neither sold to the federal government nor was it sold for resale. The Tax Commission's determination was upheld by the circuit court and the matter is now ended.

*State of South Carolina v. Alfons Prada et al.* - This is an action by the solicitor to attain income tax records for use in a criminal prosecution. Production was ordered by the circuit court and the matter is now ended.

*State of South Carolina v. James T. Finnegan* - This is an action by the solicitor to attain income tax records for use in a criminal prosecution. Production was ordered by the circuit court and the matter is now ended.

*State of South Carolina v. Phil L. Huff* - This is an action by the solicitor to attain income tax records for use in a criminal prosecution. Production was ordered by the circuit court and the matter is now ended.

*State of South Carolina v. Charles Bowens* - This is an action by the solicitor to attain income tax records for use in a criminal prosecution. Production was ordered by the circuit court and the matter is now ended.

*Joel W. Rorie v. Richard Prater et al.* - The petitioner filed a writ of prohibition to prevent the Tax Commission from selling his business inventory for delinquent sales taxes. The Tax Commission filed a motion to dismiss and the circuit court granted the same. The matter is now ended.

*Gene F. Lyda and Sandra C. Lyda v. South Carolina Tax Commission* - This case involved refund of income taxes. It was beyond statute and has been dismissed.

*S.C. Wildlife and Marine Resources Department v. W.O. Thomas, Treasurer of Charleston County et al.* - This case involved property tax exemption of property of the state under Wildlife control. The Dept. of Wildlife and Marine Resources agreed to pay the tax as was contended by Charleston County and the action is ended.

*Houndslake Corp. v. The City of Aiken et al.* - This case involved the tax levy by the city of Aiken for property taxes. It was contended that the same exceeded the limitation of §12-43-280. An order has been entered for a partial refund to Mr. Penland, a roll back for the 1990-91 year and the case is ended.

## IN THE PROBATE COURT

*Woodrow R. Vaughn v. Wilma V. Needham et al.* - This action seeks a review to determine the validity of a will. The pleadings were filed and the matter was ended by the dismissal of the suit.

*Marvin Nesbitt Administrator of the Estate of Demetris Cross Brown Evans, Deceased v. Rebecca Ann Brown et al.* - This action sought the sale of certain real estate of the deceased so as to pay various creditors of the estate. The property has been ordered sold and the matter is now ended.

*Myrtle Moore, Personal Representative of the Estate of Vashtie Stevenson v. State of South Carolina* - This is an old action which involves a parcel of real estate which escheated to the state upon the death of Ms. Stevenson without heirs. Upon appointment by the Probate Court of a Guardian ad Litem, it was determined that there was an heir to this estate. The property was sold and funds which had been advanced by the state for redemption of the property were reimbursed and all taxes paid. This matter is now concluded.

## IN THE UNITED STATES BANKRUPTCY COURT

*Larry Ross Stine v. South Carolina Tax Commission* - This is an action for contempt for violation of the stay provisions of 11 U.S.C. §362. This resulted from the mailing of tax deficiency notices by the South Carolina Tax Commission after the plaintiff had filed for bankruptcy. This matter was settled upon payment of damages and attorney's fees.

*Wylie S. Lynch and Dorothy H. Lynch v. South Carolina Tax Commission* - This was an action to determine dischargability of a debt owed for personal income tax due more than three years before the filing of a bankruptcy. An answer was filed and the matter heard. The court ruled in favor of the Tax Commission and the matter is now ended.

*Mendel Maurice Gulledge and Judy Holley Gulledge v. South Carolina Tax Commission* - This is an action for contempt for violation of the stay provisions of 11 U.S.C. §362. This resulted from the mailing of tax deficiency notices by the South Carolina Tax Commission after the plaintiffs had filed for bankruptcy. This matter was heard and the court ruled in favor of the plaintiffs. The Tax Commission filed a notice of appeal which has been withdrawn. Damages and attorney's fees have been paid.

# TAXPAYER SERVICE CENTERS OF THE SOUTH CAROLINA TAX COMMISSION

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Aiken, SC 29801
(803) 649-3061

BEAUFORT
2617 Boundary Street, Suite 111
P.O. Box 4088
Beaufort, SC 29903
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CHARLESTON
3 Southpark Circle, Suite 202
Charleston, SC 29407
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COLUMBIA (MAIN OFFICE)
301 Gervais Street
P.O. Box 125
Columbia, SC 29214
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COLUMBIA (DISTRICT OFFICE)
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211 Century Drive
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Greenville, SC 29603
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MYRTLE BEACH
141 McDonald Court
P.O. Box 20129
Myrtle Beach, SC 29578
(803) 293-6550

ROCK HILL
875 Albright Road
P.O. Box 12099
Rock Hill, SC 29731
(803) 324-7641

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Hillcrest Shopping Center
P.O. Box 18323
Spartanburg, SC 29318
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*The 1989-1990 Annual Report of the South Carolina Tax Commission was prepared by the Public Information Office of the Tax Commission. For additional copies, please write: Public Information Office, SC Tax Commission, P.O. Box 125, Columbia, SC 29214, or call: (803) 737-4405.*

S7355-1

# *South Dakota*
# Labor Bulletin

March 1991 Published April 1991

## The South Dakota Department of Labor was Created to Serve South Dakotans

The South Dakota Department of Labor is one of 23 agencies that make up South Dakota's state government. Historically, the Wagner-Peyser Act of 1933 established a jointly financed federal-state system of public employment offices. The South Dakota Legislature approved provisions of the Wagner-Peyser Act in 1935. That same year, Congress passed the Social Security Act, requiring state governments to set up unemployment insurance programs. The first federally funded job training program in South Dakota began in 1961; several other federal training programs followed until the Job Training Partnership Act was created in 1982. The South Dakota Legislature adopted worker's compensation statutes in 1917 and placed responsibility for their administration with an industrial commissioner. During executive reorganization in the 1970s, the Division of Labor and Management was created and placed under the newly established Department of Labor.

## The Department of Labor's Mission

Today, the Department of Labor's mission is to operate a statewide employer-employee labor exchange; to train unskilled youth and adults for entry or re-entry into the work force; to provide timely and accurate labor market data; to collect employer's unemployment insurance contributions and pay benefits to those individuals who have lost their jobs through no fault of their own; to advise employers and employees of their rights and responsibilities and administer state labor laws in a fair and equitable manner.

The Secretary of Labor oversees five major organizational structures within the South Dakota Department of Labor. These organizational structures are: Office of the Secretary, Office of Administration Services, Office of Unemployment Insurance, Office of Field Operations, and Division of Labor and Management.

The Office of the Secretary administers job training programs under the federally funded Job Training Partnership Act (JTPA). JTPA programs train unskilled youth and adults for entry into the work force and provide retraining for people who have been laid off from their jobs.

One of the JTPA programs in South Dakota is the School Transition to Employment Partnership (or STEP). The STEP program offers employers the opportunity to build a workforce for tomorrow. While training young workers, a business may receive reimbursement for some or all of the training costs. If an employer utilizes the Work Experience component, 100 percent of a youth's wages at public or non-profit agencies are paid through the South Dakota Department of Labor. Tryout employment also pays 100 percent of private-sector employee wages for a negotiated period of time. Through on-the-job training, employers are reimbursed up to 50 percent of the young employee's starting wages.

The Summer Youth Program gives employers the opportunity to hire young employees at reduced training costs during the summer. Earning at least federal minimum wage, applicants are employed by private, public or non-profit employers, working up to 270 hours during the summer. Some applicants can also enhance their reading, language, math and spelling skills through a daily study program.

JTPA also sponsors industrial-based and on-the-job training for adults. Industrial-based training assists new or expanding companies in acquiring a trained work force prior to or

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during company start-up. An employer may be reimbursed up to 50 percent of the employee's starting wage. Industrial-based training can include classroom instruction, on-the-job training or a combination of both. Applicants are usually job-ready, but lack specific training. Before the training begins, all applicants are assessed for attitude, previous work history, ability to learn specific skills and job interests.

### Labor Market Information Center Analyzes South Dakota's Economy

The Labor Market Information Center is also included in the organizational structure of the Office of the Secretary. The Labor Market Information Center collects, analyzes and disseminates information on the South Dakota economy, labor market and population.

The third and final component of the organizational structure of the Office of the Secretary is technical services. This unit provides technical assistance and program evaluation for the many programs offered through Job Service of South Dakota. Some examples of these programs are: Job Corps, vocational testing, targeted jobs tax credit, and welfare to work transition programs.

The Office of Administration Services provides the primary support services for the Department of Labor. This office consists of such units as word processing, mail\print processing and automated data processing.

The Office of Unemployment Insurance identifies employers covered by state law, collects unemployment insurance contributions and employee wage information from employers and pays unemployment benefits to eligible applicants. This unit works closely with Job Service offices located across the state.

### Job Service Offices are Located in 19 Communities

The Office of Field Operations is probably the most well known of all South Dakota Department of Labor offices. This office essentially is the Job Service division. There are 19 Job Service field offices statewide. These offices provide placement services for applicants looking for work, as well as employers who are seeking qualified applicants. They also provide training programs for applicants and unemployment insurance assistance to the public.

### Division of Labor and Management Protects Employers and Employees

The Division of Labor and Management is also within the South Dakota Department of Labor. This division promotes and protects the rights of both employers and employees by administering state labor laws in the areas of wage and hour, child labor, public- and private-sector worker's compensation, public sector collective bargaining, and unemployment insurance appeals. This division endeavors to promote a productive relationship between labor and management.

### For More Information...

As we stated at the beginning of this article, the South Dakota Department of Labor strives to serve the public by: locating suitable employment for workers; finding qualified workers for employers; resolving individual employment problems of employers and workers; lessening the financial burden of unemployment on the worker and the community; and disseminating appropriate occupational and employment information. For more information on South Dakota Department of Labor programs, call or write:

South Dakota Department of Labor

700 Governors Drive

Pierre, SD 57501-2291

(605) 773-3101

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**The South Dakota Department of Labor proudly salutes the men and women who served in Operation Desert Storm. We would like to take this opportunity to join all South Dakotans in welcoming these dedicated men and women home!!**

## South Dakota's Labor Market in March

In March 1991, nonfarm wage and salaried employment in South Dakota was 287,700. This is an increase of 7,800 jobs (or 2.8 percent) from year-ago employment levels.

The retail trade industry posted the largest job increase over the year, with the addition of 2,600 jobs. The two divisions showing the most growth in this industry were: eating and drinking establishments (1,100 jobs); and general merchandise, apparel and accessory stores (700 jobs). The rest of the growth was distributed among the remaining divisions.

The services industry noted a 1,700 (or 2.4 percent) job increase over year-ago levels. This job growth ranked second among all private industry groups. The divisions with the largest job growth were: medical and health services (700 jobs); and hotels, motels and amusements (600 jobs).

The construction industry gained 1,000 jobs from year-ago levels. The building sector gained 500 jobs; highway and street gained 100 jobs; and special trade contractors gained 400 jobs.

The transportation and public utilities industry noted job increases of 800 over year-ago levels. The transportation division captured 600 of the 800 jobs.

Government gained 700 jobs from year-ago levels. However, federal government decreased 300 jobs over the year, which may be partially attributed to laying off of census workers, which were hired last year to conduct the 1990 Census. Local government gained 800 jobs with 400 of those jobs in local education. Continued employment increases occurred in local education because more faculty and teacher aides were hired to address increased enrollments and students with special needs. In addition, new programs were included in some schools' curriculum this year.

## Month-to-Month Employment Changes

The March 1991 nonfarm employment level was an increase of 1,500 jobs (or 0.5 percent) over the month. A review of month-to-month employment change reveals that the March 1991 nonfarm employment level of 287,700 is the highest March level ever recorded since the inception of the Current Employment Statistics survey in 1939.

The increase of 200 jobs in the local education sector of government typically occurs at this time every year and may be attributed to the hiring of additional workers, such as bus drivers for band concerts and end-of-the-year events. Additional sports officials were also hired to staff athletic tournaments.

The construction industry gained 200 jobs over the month and continued its upward employment swing. The majority of this increase was experienced in the highway and street sector of this industry.

The services industry also added 200 jobs over the month. The majority of this increase was concentrated in the hotels, motels and amusements and the personal and business divisions. Some of this increase may be tied to income tax preparers and the beginning of spring cleanup of motels and hotels which are closed during the winter months.

The retail trade industry experienced job growth of 200 jobs over the month. Job growth occurred in building materials and garden supplies, apparel and accessory stores, food stores, eating and drinking establishments and miscellaneous retail stores. As this variety, indicates growth was distributed throughout the retail trade industry.

The South Dakota labor force in March was 355,700. There were 340,200 South Dakotans employed and 15,500 unemployed. The unemployment rate for March was 4.4 percent, an increase from the February rate of 3.9 percent. The first three months of 1991, compared to the first three months of 1990, showed increased labor force levels of 1,200, increased employment levels of 1,600 and decreased unemployed levels of 400.

**Benchmarked annual average labor force statistics for the nation and all states (including South Dakota and its counties) are now available from the Labor Market Information Center. In addition to current labor force statistics, historical labor force statistics are also available. For more information on these statistics, please call (605) 622-2314.**

## Persons in the Labor Force: Employed/Unemployed

| | March 1991 (1) | | | | March 1990 | | | |
|---|---|---|---|---|---|---|---|---|
| | Labor Force(2) | Employment | Unemployment | Rate | Labor Force(2) | Employment | Unemployment | Rate |
| United States | 124,443,000 | 115,639,000 | 8,804,000 | 7.1(3) | 123,789,000 | 117,093,000 | 6,697,000 | 5.4 |
| South Dakota | 355,700 | 340,200 | 15,500 | 4.4 | 354,300 | 339,500 | 14,800 | 4.2 |
| Sioux Falls MSA | 75,407 | 72,753 | 2,654 | 3.5 | 75,584 | 73,077 | 2,507 | 3.3 |
| Rapid City MSA | 39,079 | 37,400 | 1,679 | 4.3 | 39,257 | 37,728 | 1,529 | 3.9 |
| Aurora | 1,371 | 1,350 | 21 | 1.5 | 1,420 | 1,387 | 33 | 2.3 |
| Beadle | 9,018 | 8,507 | 511 | 5.7 | 8,990 | 8,436 | 554 | 6.2 |
| Bennett | 1,546 | 1,498 | 48 | 3.1 | 1,555 | 1,505 | 50 | 3.2 |
| Bon Homme | 3,416 | 3,280 | 136 | 4.0 | 3,380 | 3,343 | 37 | 1.1 |
| Brookings | 15,013 | 14,112 | 901 | 6.0 | 14,764 | 13,949 | 815 | 5.5 |
| Brown | 20,282 | 19,333 | 949 | 4.7 | 20,049 | 18,820 | 1,229 | 6.1 |
| Brule | 2,771 | 2,696 | 75 | 2.7 | 2,694 | 2,632 | 62 | 2.3 |
| Buffalo | 388 | 359 | 29 | 7.5 | 424 | 385 | 39 | 9.2 |
| Butte | 3,381 | 3,216 | 165 | 4.9 | 3,412 | 3,263 | 149 | 4.4 |
| Campbell | 1,043 | 985 | 58 | 5.6 | 1,095 | 1,047 | 48 | 4.4 |
| Charles Mix | 3,664 | 3,487 | 177 | 4.8 | 3,610 | 3,476 | 134 | 3.7 |
| Clark | 1,723 | 1,650 | 73 | 4.2 | 1,831 | 1,742 | 89 | 4.9 |
| Clay | 7,379 | 7,025 | 354 | 4.8 | 7,318 | 6,973 | 345 | 4.7 |
| Codington | 12,352 | 11,787 | 565 | 4.6 | 12,187 | 11,637 | 550 | 4.5 |
| Corson | 1,400 | 1,212 | 188 | 13.4 | 1,462 | 1,338 | 124 | 8.5 |
| Custer | 3,317 | 3,127 | 190 | 5.7 | 3,175 | 3,080 | 95 | 3.0 |
| Davison | 9,367 | 9,106 | 261 | 2.8 | 9,171 | 8,954 | 217 | 2.4 |
| Day | 3,261 | 2,930 | 331 | 10.2 | 3,251 | 3,057 | 194 | 6.0 |
| Deuel | 2,165 | 2,084 | 81 | 3.7 | 2,238 | 2,116 | 122 | 5.5 |
| Dewey | 1,847 | 1,693 | 154 | 8.3 | 2,048 | 1,841 | 207 | 10.1 |
| Douglas | 1,503 | 1,468 | 35 | 2.3 | 1,566 | 1,520 | 46 | 2.9 |
| Edmunds | 1,874 | 1,811 | 63 | 3.4 | 1,979 | 1,902 | 77 | 3.9 |
| Fall River | 3,097 | 2,914 | 183 | 5.9 | 3,278 | 3,133 | 145 | 4.4 |
| Faulk | 1,088 | 1,067 | 21 | 1.9 | 1,184 | 1,141 | 43 | 3.6 |
| Grant | 4,096 | 3,885 | 211 | 5.2 | 4,096 | 3,889 | 207 | 5.1 |
| Gregory | 2,226 | 2,166 | 60 | 2.7 | 2,269 | 2,205 | 64 | 2.8 |
| Haakon | 1,082 | 1,063 | 19 | 1.8 | 1,120 | 1,093 | 27 | 2.4 |
| Hamlin | 2,358 | 2,233 | 125 | 5.3 | 2,317 | 2,226 | 91 | 3.9 |
| Hand | 1,764 | 1,710 | 54 | 3.1 | 1,883 | 1,823 | 60 | 3.2 |
| Hanson | 1,380 | 1,290 | 90 | 6.5 | 1,439 | 1,336 | 103 | 7.2 |
| Harding | 704 | 689 | 15 | 2.1 | 786 | 749 | 37 | 4.7 |
| Hughes | 8,079 | 7,845 | 234 | 2.9 | 8,168 | 7,911 | 257 | 3.1 |
| Hutchinson | 3,904 | 3,764 | 140 | 3.6 | 4,092 | 3,958 | 134 | 3.3 |
| Hyde | 807 | 778 | 29 | 3.6 | 862 | 821 | 41 | 4.8 |
| Jackson | 1,470 | 1,426 | 44 | 3.0 | 1,480 | 1,424 | 56 | 3.8 |

## Persons in the Labor Force: Employed/Unemployed

| | March 1991 (1) | | | | March 1990 | | | |
|---|---|---|---|---|---|---|---|---|
| | Labor Force(2) | Employment | Unemployment | Rate | Labor Force(2) | Employment | Unemployment | Rate |
| Jerauld | 1,133 | 1,062 | 71 | 6.3 | 1,157 | 1,105 | 52 | 4.5 |
| Jones | 603 | 547 | 56 | 9.3 | 627 | 565 | 62 | 9.9 |
| Kingsbury | 2,513 | 2,378 | 135 | 5.4 | 2,578 | 2,475 | 103 | 4.0 |
| Lake | 5,105 | 4,838 | 267 | 5.2 | 5,169 | 4,803 | 366 | 7.1 |
| Lawrence | 13,839 | 13,132 | 707 | 5.1 | 11,638 | 11,123 | 515 | 4.4 |
| Lincoln | 7,222 | 6,989 | 233 | 3.2 | 7,209 | 6,932 | 277 | 3.8 |
| Lyman | 1,412 | 1,326 | 86 | 6.1 | 1,418 | 1,360 | 58 | 4.1 |
| McCook | 2,671 | 2,579 | 92 | 3.4 | 2,825 | 2,726 | 99 | 3.5 |
| McPherson | 1,395 | 1,357 | 38 | 2.7 | 1,479 | 1,411 | 68 | 4.6 |
| Marshall | 2,049 | 1,953 | 96 | 4.7 | 2,214 | 2,082 | 132 | 6.0 |
| Meade | 9,697 | 9,272 | 425 | 4.4 | 9,147 | 8,737 | 410 | 4.5 |
| Mellette | 815 | 754 | 61 | 7.5 | 892 | 849 | 43 | 4.8 |
| Miner | 1,691 | 1,599 | 92 | 5.4 | 1,520 | 1,487 | 33 | 2.2 |
| Minnehaha | 75,407 | 72,753 | 2,654 | 3.5 | 75,584 | 73,077 | 2,507 | 3.3 |
| Moody | 3,132 | 2,936 | 196 | 6.3 | 3,200 | 3,059 | 141 | 4.4 |
| Pennington | 39,079 | 37,400 | 1,679 | 4.3 | 39,257 | 37,728 | 1,529 | 3.9 |
| Perkins | 2,192 | 2,132 | 60 | 2.7 | 2,311 | 2,257 | 54 | 2.3 |
| Potter | 1,292 | 1,255 | 37 | 2.9 | 1,377 | 1,350 | 27 | 2.0 |
| Roberts | 4,441 | 4,143 | 298 | 6.7 | 4,467 | 4,167 | 300 | 6.7 |
| Sanborn | 1,086 | 1,015 | 71 | 6.5 | 1,118 | 1,044 | 74 | 6.6 |
| Shannon | 2,357 | 2,161 | 196 | 8.3 | 2,325 | 2,178 | 147 | 6.3 |
| Spink | 3,359 | 3,249 | 110 | 3.3 | 3,517 | 3,380 | 137 | 3.9 |
| Stanley | 1,273 | 1,185 | 88 | 6.9 | 1,408 | 1,311 | 97 | 6.9 |
| Sully | 710 | 677 | 33 | 4.6 | 743 | 720 | 23 | 3.1 |
| Todd | 2,536 | 2,384 | 152 | 6.0 | 2,693 | 2,463 | 230 | 8.5 |
| Tripp | 3,136 | 3,015 | 121 | 3.9 | 3,190 | 3,085 | 105 | 3.3 |
| Turner | 4,146 | 4,013 | 133 | 3.2 | 3,990 | 3,880 | 110 | 2.8 |
| Union | 6,362 | 6,053 | 309 | 4.9 | 5,925 | 5,691 | 234 | 3.9 |
| Walworth | 2,788 | 2,700 | 88 | 3.2 | 2,786 | 2,678 | 108 | 3.9 |
| Yankton | 11,006 | 10,731 | 275 | 2.5 | 10,803 | 10,580 | 223 | 2.1 |
| Ziebach | 1,088 | 1,048 | 40 | 3.7 | 1,101 | 1,064 | 37 | 3.4 |

(1) Preliminary data subject to revision.

(2) Labor force estimates include employed and unemployed civilians 16 years old and older by place of residence.

(3) The seasonally-adjusted rates which were announced by the national government were 6.5 and 5.3. The data in this table are not seasonally-adjusted.

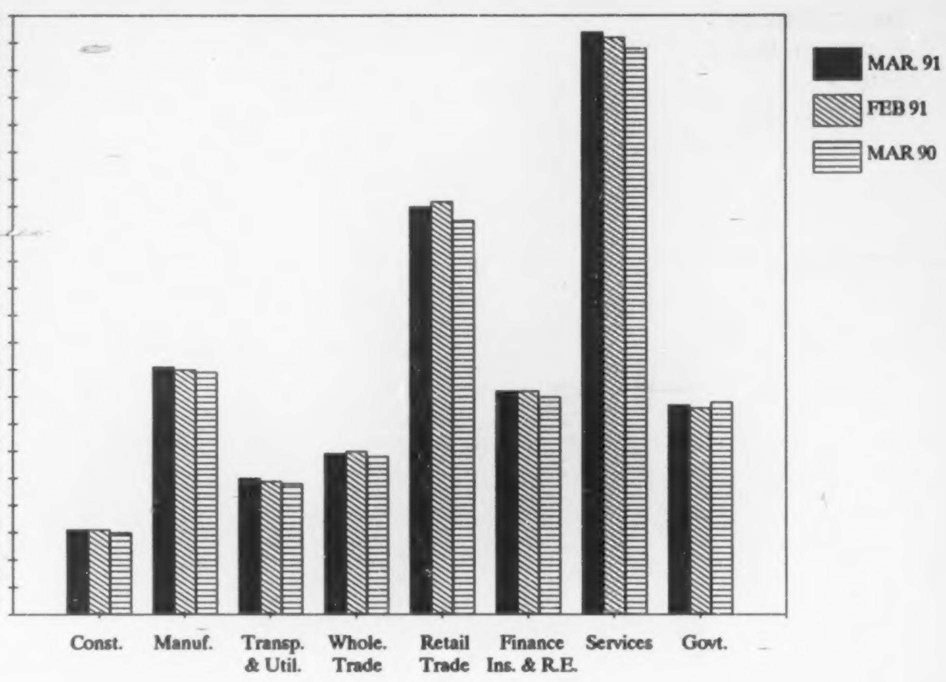
SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

## South Dakota Nonfarm Wage & Salary Employment (Jobs by Industry)

|  | March 1991 | Feb. 1991 | March 1990 | Percent Change From Last Month | Percent Change From Last Year |
|---|---|---|---|---|---|
| TOTAL | 287,700 | 286,200 | 279,900 | .5 | 2.8 |
| TOTAL PRIVATE | 223,500 | 222,200 | 216,400 | .6 | 3.3 |
| GOODS PRODUCING | 46,800 | 46,200 | 45,300 | 1.3 | 3.3 |
| MINING | 2,600 | 2,600 | 2,400 | .0 | 8.3 |
| CONSTRUCTION | 10,400 | 10,200 | 9,400 | 2.0 | 10.6 |
| MANUFACTURING | 33,800 | 33,400 | 33,500 | 1.2 | .9 |
| Durable Goods | 19,200 | 18,700 | 19,300 | 2.7 | -.5 |
| Fabricated Metals & Machinery | 11,400 | 11,100 | 11,500 | 2.7 | -.9 |
| Nondurable Goods | 14,600 | 14,700 | 14,200 | -.7 | 2.8 |
| Food & Kindred Products | 7,600 | 7,700 | 7,500 | -1.3 | 1.3 |
| Printing & Publishing | 3,200 | 3,200 | 3,200 | .0 | .0 |
| SERVICE PRODUCING | 240,900 | 240,000 | 234,600 | .4 | 2.7 |
| TRANSPORTATION & PUBLIC UTILITIES | 13,900 | 13,800 | 13,100 | .7 | 6.1 |
| Transportation | 8,300 | 8,100 | 7,700 | 2.5 | 7.8 |
| Communication | 3,400 | 3,400 | 3,100 | .0 | 9.7 |
| Electric/Gas/Sanitary Services | 2,200 | 2,300 | 2,300 | -4.3 | -4.3 |
| TRADE | 75,100 | 74,800 | 72,200 | .4 | 4.0 |
| Wholesale Trade | 18,700 | 18,600 | 18,400 | .5 | 1.6 |
| Durable Goods | 8,600 | 8,500 | 8,400 | 1.2 | 2.4 |
| Nondurable Goods | 10,100 | 10,100 | 10,000 | .0 | 1.0 |
| Retail Trade | 56,400 | 56,200 | 53,800 | .4 | 4.8 |
| Eating and Drinking Establishments | 20,200 | 20,100 | 19,100 | .5 | 5.8 |
| General Merchandise/Apparel | 10,300 | 10,300 | 9,600 | .0 | 7.3 |
| Food Stores | 8,300 | 8,200 | 8,100 | 1.2 | 2.5 |
| FINANCE, INSURANCE & REAL ESTATE | 16,400 | 16,300 | 16,200 | .6 | 1.2 |
| Finance | 10,700 | 10,500 | 10,600 | 1.9 | .9 |
| Depository Institutions | 5,600 | 5,600 | 5,600 | .0 | .0 |
| Nondepository Institutions | 4,300 | 4,300 | 4,300 | .0 | .0 |
| Insurance Carriers, Agents & Brokers | 4,000 | 4,000 | 3,800 | .0 | 5.3 |
| SERVICES | 71,300 | 71,100 | 69,600 | .3 | 2.4 |
| Hotels/Motels & Amusements | 8,400 | 8,200 | 7,800 | 2.4 | 7.7 |
| Personal and Business | 8,300 | 8,100 | 8,600 | 2.5 | -3.5 |
| Medical and Health Services | 27,600 | 27,700 | 26,900 | -.4 | 2.6 |
| Hospitals | 13,000 | 13,100 | 12,500 | -.8 | 4.0 |
| Health Services, other than Hospitals | 14,600 | 14,600 | 14,400 | .0 | 1.4 |
| Educational Services | 5,500 | 5,500 | 5,200 | .0 | 5.8 |
| Social Services | 5,600 | 5,700 | 5,500 | -1.8 | 1.8 |
| Membership Organizations | 8,600 | 8,600 | 8,500 | .0 | 1.2 |
| GOVERNMENT | 64,200 | 64,000 | 63,500 | .3 | 1.1 |
| Federal | 11,300 | 11,400 | 11,600 | -.9 | -2.6 |
| State | 17,200 | 17,000 | 17,000 | 1.2 | 1.2 |
| State Education | 8,700 | 8,400 | 8,500 | 3.6 | 2.4 |
| Local | 35,700 | 35,600 | 34,900 | .3 | 2.3 |
| Local Education | 21,000 | 20,800 | 20,600 | 1.0 | 1.9 |

SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

## Sioux Falls MSA Nonfarm Wage and Salary Employment (Jobs by Industry)

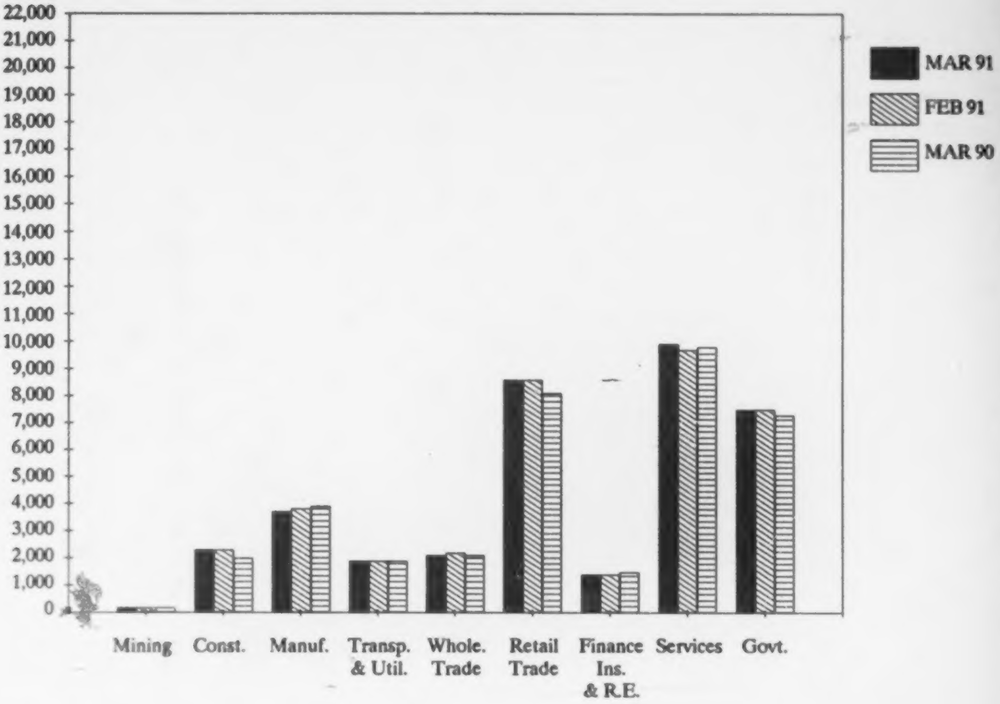


| | March 1991 | Feb. 1991 | March 1990 | Percent Change From Last Month | Percent Change From Last Year |
|---|---|---|---|---|---|
| TOTAL | 75,400 | 75,200 | 73,700 | .3 | 2.3 |
| GOODS PRODUCING | 12,200 | 12,100 | 12,000 | .8 | 1.7 |
| *MINING | | | | | |
| CONSTRUCTION | 3,100 | 3,100 | 3,000 | .0 | 3.3 |
| MANUFACTURING | 9,100 | 9,000 | 8,900 | 1.1 | 2.2 |
| SERVICE PRODUCING | 63,200 | 63,100 | 61,700 | .2 | 2.4 |
| TRANSPORTATION & PUBLIC UTILITIES | 5,000 | 4,900 | 4,800 | 2.0 | 4.2 |
| TRADE | 20,900 | 21,200 | 20,300 | -1.4 | 3.0 |
| Wholesale | 5,900 | 6,000 | 5,800 | -1.7 | 1.7 |
| Retail | 15,000 | 15,200 | 14,500 | -1.3 | 3.4 |
| FINANCE, INSURANCE & REAL ESTATE | 8,200 | 8,200 | 8,000 | .0 | 2.5 |
| SERVICES | 21,400 | 21,200 | 20,800 | .9 | 2.9 |
| GOVERNMENT | 7,700 | 7,600 | 7,800 | 1.3 | -1.3 |

*Mining employment not published, employment less than 100.

SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

## Rapid City MSA Nonfarm Wage and Salary Employment (Jobs by Industry)



| | March 1991 | Feb. 1991 | March 1990 | Percent Change From | |
|---|---|---|---|---|---|
| | | | | Last Month | Last Year |
| TOTAL | 37,600 | 37,600 | 36,800 | .0 | 2.2 |
| GOODS PRODUCING | 6,200 | 6,300 | 6,100 | -1.6 | 1.6 |
| MINING | 200 | 200 | 200 | .0 | .0 |
| CONSTRUCTION | 2,300 | 2,300 | 2,000 | .0 | 15.0 |
| MANUFACTURING | 3,700 | 3,800 | 3,900 | -2.6 | -5.1 |
| SERVICE PRODUCING | 31,400 | 31,300 | 30,700 | .3 | 2.3 |
| TRANSPORTATION & PUBLIC UTILITIES | 1,900 | 1,900 | 1,900 | .0 | .0 |
| TRADE | 10,700 | 10,800 | 10,200 | -.9 | 4.9 |
| Wholesale | 2,100 | 2,200 | 2,100 | -4.5 | .0 |
| Retail | 8,600 | 8,600 | 8,100 | .0 | 6.2 |
| FINANCE, INSURANCE & REAL ESTATE | 1,400 | 1,400 | 1,500 | .0 | -6.7 |
| SERVICES | 9,900 | 9,700 | 9,800 | 2.1 | 1.0 |
| GOVERNMENT | 7,500 | 7,500 | 7,300 | .0 | 2.7 |

SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

NOTE: The figures on pages 6, 7 and 8 include almost all nonfarm wage earners (full and part-time) but exclude the self-employed. They are derived from a monthly sample survey of South Dakota non-agricultural establishments and include workers on the payroll for the week including the 12th of the month. These tables compare the current month's employment totals of the major industry groups to the totals of the previous month and year.

## Hours and Earnings of Production Workers in South Dakota

| | Number of Production Workers | | | Average Weekly Hours | | |
|---|---|---|---|---|---|---|
| | March 1991 | Feb. 1991 | March 1990 | March 1991 | Feb. 1991 | March 1990 |
| Total Private | 185,500 | 184,200 | 179,600 | 32.1 | 32.4 | 32.1 |
| Mining | 2,200 | 2,200 | 2,000 | 42.8 | 41.6 | 41.3 |
| Construction | 7,900 | 7,800 | 7,300 | 38.5 | 37.6 | 36.7 |
| Manufacturing | 24,900 | 24,700 | 25,300 | 39.6 | 40.3 | 40.5 |
| Transportation & Public Utilities | 11,500 | 11,400 | 11,000 | 37.6 | 37.8 | 37.8 |
| Wholesale & Retail Trade | 65,700 | 65,500 | 63,000 | 29.2 | 29.3 | 29.3 |
| Finance, Insurance, & Real Estate | 12,300 | 12,200 | 12,200 | 35.1 | 35.3 | 34.4 |
| Services | 61,000 | 60,400 | 58,800 | 29.3 | 29.9 | 29.2 |

| | Average Weekly Earnings | | | Average Hourly Earnings | | |
|---|---|---|---|---|---|---|
| | March 1991 | Feb. 1991 | March 1990 | March 1991 | Feb. 1991 | March 1990 |
| Total Private | $262.26 | $263.41 | $249.74 | $8.17 | $8.13 | $7.78 |
| Mining | 541.42 | 522.50 | 521.21 | 12.65 | 12.56 | 12.62 |
| Construction | 401.17 | 388.41 | 376.18 | 10.42 | 10.33 | 10.25 |
| Manufacturing | 347.29 | 352.63 | 342.63 | 8.77 | 8.75 | 8.46 |
| Transportation & Public Utilities | 412.85 | 417.69 | 421.47 | 10.98 | 11.05 | 11.15 |
| Wholesale & Retail Trade | 196.22 | 196.90 | 185.47 | 6.72 | 6.72 | 6.33 |
| Finance, Insurance, & Real Estate | 305.37 | 300.05 | 275.89 | 8.70 | 8.50 | 8.02 |
| Services | 233.81 | 237.41 | 217.54 | 7.98 | 7.94 | 7.45 |

## Hours and Earnings of Manufacturing Production Workers in MSAs

| | Number of Manufacturing Production Workers | | | Average Weekly Hours | | |
|---|---|---|---|---|---|---|
| | March 1991 | Feb. 1991 | March 1990 | March 1991 | Feb. 1991 | March 1990 |
| Sioux Falls MSA | 6,300 | 6,200 | 6,300 | 42.7 | 41.0 | 42.5 |
| Rapid City MSA | 2,900 | 3,000 | 3,100 | 39.3 | 37.6 | 41.7 |

| | Average Weekly Earnings | | | Average Hourly Earnings | | |
|---|---|---|---|---|---|---|
| | March 1991 | Feb. 1991 | March 1990 | March 1991 | Feb. 1991 | March 1990 |
| Sioux Falls MSA | $390.28 | $372.28 | $371.03 | $9.14 | $9.08 | $8.73 |
| Rapid City MSA | 355.67 | 340.28 | 395.32 | 9.05 | 9.05 | 9.48 |

SOURCE: Developed by the South Dakota Department of Labor, in cooperation with the United States Bureau of Labor Statistics.

NOTE: Average hours and earnings data are derived from reports of payrolls and hours for production and related workers in manufacturing and mining, construction workers in construction, and non-supervisory employees in private service-producing industries. The data cover full and part-time employees who worked during or received pay for the payroll period that includes the 12th of the month. The earnings figures are "gross" figures. They may be higher than employer wage rates, since they reflect premium pay for shift differentials and overtime work. The hours figures relate to the hours for which pay was received; this is different from scheduled or standard work hours.

## Characteristics of the Insured Unemployed[1]

| | March 1991 | Feb. 1991 | March 1990 |
|---|---|---|---|
| Sex, Total | 3,433 | 3,679 | 3,060 |
| Male | 2,532 | 2,739 | 2,097 |
| Female | 901 | 940 | 963 |
| Race, Total | 3,433 | 3,679 | 3,060 |
| White | 3,178 | 3,421 | 2,771 |
| Nonwhite | 255 | 258 | 289 |
| Age, Total | 3,433 | 3,679 | 3,060 |
| Under 45 | 2,513 | 2,661 | 2,142 |
| Over 45 | 920 | 1,018 | 918 |
| [2]Industry, Total | 3,433 | 3,679 | 3,060 |
| Mining | 104 | 139 | 113 |
| Construction | 1,073 | 1,247 | 917 |
| Manufacturing | 822 | 823 | 780 |
| Transportation & Public Utilities | 164 | 167 | 149 |
| Trade | 554 | 567 | 472 |
| Finance, Insurance & Real Estate | 73 | 66 | 79 |
| Services | 478 | 508 | 434 |
| Government | 165 | 162 | 116 |
| [2]Occupation | 3,433 | 3,679 | 3,060 |
| Professional & Managerial | 384 | 360 | 306 |
| Clerical and Sales | 394 | 414 | 338 |
| Services | 373 | 404 | 324 |
| Processing | 111 | 134 | 118 |
| Machine Trade | 172 | 164 | 111 |
| Benchwork | 274 | 253 | 366 |
| Structural Work | 1,194 | 1,372 | 1,050 |
| Other | 531 | 578 | 447 |
| Duration of Current Unemployment | | | |
| Total | 3,433 | 3,679 | 3,060 |
| 1-2 Weeks | 385 | 519 | 369 |
| 3-4 Weeks | 388 | 564 | 294 |
| 5-14 Weeks | 1,858 | 2,028 | 1,574 |
| 15 Weeks & Over | 802 | 568 | 823 |

[1] The insured unemployed are those persons who had worked for employers covered by South Dakota's Unemployment Insurance laws and who filed claims for unemployment insurance compensation during the week including the 12th of the month.

[2] Refers to industry and occupation involvement prior to unemployment.

## Selected Labor Department Activities

| | | | | Percent Change From | |
|---|---|---|---|---|---|
| | March 1991 | Feb. 1991 | March 1990 | Last Month | Last Year |
| Unemployment Insurance | | | | | |
| A. Initial Claims | 1,582 | 1,890 | 1,343 | -16.3 | 17.8 |
| B. Weeks Compensated | 13,999 | 15,400 | 12,777 | -9.1 | 9.6 |
| C. Amount of Benefit Payments | $1,410,081 | $1,497,129 | $1,564,416 | -5.8 | -9.9 |
| D. Unemployment Trust Fund Bal. | $45,693,757 | $45,966,720 | $42,208,382 | -0.6 | 8.3 |
| Job Service | | | | | |
| E. Applicants Available (New and Renewal) | 5,059 | 5,572 | 6,616 | -9.2 | -23.5 |
| F. Nonfarm Placements | 3,045 | 2,770 | 4,132 | 9.9 | -26.3 |
| G. Nonfarm Job Openings | 8,508 | 8,446 | 10,734 | 0.7 | -20.7 |

## Selected Labor Department Activities (Continued)

| | March 1991 |
|---|---|
| H. Unemployment Insurance Savings | $110,616 |

The data above and in the table at the bottom of page 10 are taken from the records of the state unemployment insurance program and the state Job Service system.

A. Initial Claims - The total number of first claims for unemployment compensation.

B. Weeks Compensated - The total number of weeks for which claimants received compensation.

C. Amount of Benefit Payments - The total amount of money paid to claimants.

D. Unemployment Trust Fund Balance - The fund to which all required Unemployment Insurance taxes are paid and from which all benefits to claimants are paid.

E. Applicants Available (New and Renewals) - The total number of different individuals who registered or renewed their registrations for work at Job Service offices in the state.

F. Nonag Placements - A count of the number of times during the month that Job Service applicants were hired by nonfarm employers.

G. Nonag Job Openings - A count of new job openings received during the month by South Dakota Job Service offices from nonfarm employers.

H. Unemployment Insurance Savings - Estimated dollars saved due to placement of Unemployment Insurance claimants in jobs by Job Service.

## Department of Labor Can Provide Assistance to Service People Returning Home From Operation Desert Storm

South Dakota's men and women who served in the Persian Gulf during Operation Desert Storm have already or will soon be returning to their native land. South Dakota, as well as the nation is proud to welcome them home. Along with the ticker tape all service people returning from Desert Storm can be confident that they will return to the jobs (or similar jobs) they left behind to serve their country.

The U.S. Labor Department has established a special telephone hotline to provide employment rights information to men and women who served in the military during the Persian Gulf war.

Under the federal Veteran's Re-Employment Rights Law, volunteers, reservists or National Guard members who left their jobs for the war have the right to get their old or similar jobs back.

The toll-free hotline is 1-800-4422-VET (800-442-2838).

Employers also are urged to call the hotline, which is staffed from 7 a.m. to 7 p.m. CST Monday through Friday and can take messages at other times.

The re-employment law, in effect since 1940, requires veterans to re-apply for their old jobs within 90 days of returning from military service.

Military reservists continue to build seniority rights while on military duty.

South Dakota service personnel and employers may also contact their Veterans' Employment and Training Service for additional information. The telephone number for the Veterans' Employment and Training Service in South Dakota is (605) 226-7289.

*South Dakota*
# Labor Bulletin

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## Selected National Economic Indicators

| | March 1991 | Feb. 1991 | March 1990 | Percent Change From Last Month | Percent Change From Last Year |
|---|---|---|---|---|---|
| Consumer Price Index[1] | 135.0 | 134.8 | 128.7 | 0.1 | 4.9 |
| Industrial Production Index[2] | 105.3 | 105.7 | 108.9 | -0.4 | -3.3 |
| Retail Trade Sales[3] | $149,602 | $150,822 | $149,942 | -0.8 | -0.2 |
| Privately Owned Housing Starts[4] | 901 | 993 | 1,298 | -9.3 | -30.6 |
| Bank Prime Loan Rate[5] | 9.00 | 9.05 | 10.00 | -0.55 | -10.00 |

[1] U.S. Bureau of Labor Statistics. 1982-84 = 100.
[2] Federal Reserve Board. Includes manufacturing, mining and utilities. 1987 = 100. Seasonally adjusted.
[3] Bureau of the Census. Adjusted for seasonal, holiday and trading day differences. In millions of dollars.
[4] Bureau of the Census. Includes new, privately owned housing units started. Seasonally adjusted annual rates. In thousands of units.
[5] Federal Reserve Board. Annual rates.

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*South Dakota*

# Labor Bulletin

April 1991 Published May 1991

## Mass Layoff Statistics

A program which tracks any large layoffs for the purpose of identifying individuals needing assistance in finding employment or in being re-trained is under way in South Dakota.The Mass Layoff Statistics (MLS) program is a federal-state program which uses a standardized, automated approach to identify, describe and track the effects of major job cutbacks, using data from each state's database on claims for unemployment insurance benefits.

Under this program, establishments which have at least 50 initial claims for unemployment insurance filed against them are contacted by the state agency. South Dakota and other states where small employers have a significant impact on the economy track layoffs affecting 20 to 49 employees in addition to tracking those affecting 50 or more. The establishments are contacted to determine three things: 1) whether those claims represent long-term separations (of at least 31 days duration) from jobs with that employer, 2) the total number of persons affected, and 3) the reasons for the separations.

Establishments are identified by industry and location, so that the geographic location and industry of workers dislocated by a major layoff can be determined. Some details on the demographic characteristics of the unemployment insurance claimants are also available, such as an age breakout for those over 55, race, sex and place of residence.

The MLS program provides information on an individual's entire period of unemployment, up to the point where regular unemployment insurance benefits are exhausted. In South Dakota, unemployment insurance benefits are exhausted when a claimant has drawn benefits for 26 weeks.

Layoff activity in South Dakota has been too limited to allow for inclusion of detailed data on national reports from the MLS program, since detailed data (e.g. by industry) on layoff events is not published unless there are at least three firms involved and none of the firms represents 80 percent or more of the separations. In fact, the magnitude of individual layoffs which have been tracked by the MLS program in South Dakota has been small enough that publishing the data on a quarterly or even annual basis would violate our guidelines regarding confidentialty.

For the purpose of illustration, we have therefore combined all data collected through the program from the time South Dakota began participating in January of 1988 to December 1990 to obtain a three-year cumulation. Data from this three-year total is presented below in as much detail as possible without disclosing information which would violate confidentialty guidelines.

Over the three-year period, there were 27 layoff events in South Dakota. These layoff events occurred among 16 different employers in the state. The layoff events occurred for such reasons as a slack work period, bankruptcy, material shortage, bad weather (such as in the construction industry), seasonal product demand, import competition, and overseas relocation. These 27 layoff events resulted in 3,415 people being out of work. Of those workers affected by the 27 layoff events, less than half (1,637) filed initial claims for unemployment insurance.

The data indicates that jobs in the manufacturing industry are somewhat more susceptible to mass layoff activity than are jobs in the non-manufacturing industries. For example, 20 of the layoff events (or 74.1 percent) were in the manufacturing industry, and the other seven layoff events were in the non-manufacturing industries.

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Moreover, 2,340 (or 68.5 percent) of the 3,415 people laid off had been employed in the manufacturing industry. This higher incidence of layoff activity in the manufacturing industry may be related to the fact that this industry is especially prone to several of the situations which cause layoffs discussed above (e.g. slack work periods when a contract ends; ~~material~~ shortages, seasonal product demand, etc.).

It is also interesting to note that 51.7 percent of those employees affected by layoff events in the manufacturing industry filed initial claims for unemployment insurance, compared to just 39.7 percent of those affected by layoff events in the non-manufacturing industries.

One reason workers laid off from jobs in the manufactauring industry are more likely to claim unemployment insurance benefits may be the cyclical nature of that industry. Workers laid off from manufacturing jobs are more likely to seek out unemployment insurance benefits during temporary unemployment and then be able to return to their same jobs when business picks up, whereas workers laid off from jobs in other industries are more likely to seek other employment after a layoff if a return to the same job is more uncertain.

As was mentioned above, the MLS program also tracks layoff data by sex, age and race. For example, it shows that 991 (or 60.5 percent) of the 1,637 intitial claims were filed by women. Of those 1,637 claims, 167 (or 10.2 percent) were filed by people over the age of 55. And 48 of the claims (or 2.9 percent) were filed by American Indians.

This sex, age and race detail is also available for the manufacturing industry specifically. For example, women accounted for 64.3 percent of the initial claims filed by people who had worked in the manufacturing industry. This is rather interesting, since women hold a smaller proportion of manufacturing jobs than men do. From 1988 to 1990, approximately 34 percent of nonfarm wage and salaried jobs in the manufacturing industry were held by women. Women's higher proportion of claiming unemployment insurance benefits in the manufacturing industry may be tied to the fact that the types of manufacturers where the layoffs occurred (such as electronic and electrical equipment and machinery manufacturing, and apparel and other finished product manufacturing) employ a greater percentage of females than does the manufacturing industry as a whole.

The MLS program also tracks data on the number of laid-off workers who exhaust unemployment insurance benefits. Data shows that of the 1,637 initial claims filed as a result of the 27 layoff events in South Dakota from 1988 to 1990, only 133 (or 8.1 percent) exhausted unemployment insurance benefits. This indicates that long-term unemployment (more than 26 weeks) has not been the case for 91.9 percent of those affected by layoffs who claimed unemployment insurance benefits.

## South Dakota's Labor Market in April

There are 8,800 more nonfarm wage and salaried jobs in South Dakota in April 1991 than in April 1990, making for a strong 3.1 percent gain. The nonfarm wage and salaried employment level currently stands at 293,500.

The retail trade industry, with a 5.8 percent employment increase, generated the largest share of South Dakota jobs (3,200) since April 1990. General merchandise and eating and drinking establishments made a particularly energetic showing with the addition of 1,100 and 1,000 jobs, respectively, from April 1990 employment levels. The majority of the job growth in these divisions was due to personnel hired by a new chain of department stores which opened throughout the state. Another contributing factor was gambling's continuing impact on employment levels in eating and drinking establishments. Food stores and miscellaneous retail establishments also added 400 jobs each. There are more food stores than one year ago, and also many establishments needed more workers as they remodeled and expanded to offer more services to the shopper.

The services industry came in second in job growth from April 1990 with the addition of 2,600 jobs, or 3.7 percent growth. The "on the grow" medical and health division added 1,100 jobs from year-ago employment levels. Hospitals captured 600 of these jobs and other health facilities captured 500 jobs.

State and local government employment levels each increased by 800 jobs over year-ago levels, offsetting the 1,000 job decrease in federal government caused by the layoff of Census workers after the completion of data collection for the 1990 Census. The net employment gain in government from April 1990 levels was 600 jobs.

The transportation and public utilities industry gained 800 jobs from April 1990 employment levels. Five hundred of these jobs were in the transportation division, which is continuing to reflect a recouping of losses which occurred in 1989. The growth may also be partially attributed to increased business which requires additional personnel. As business increases and more truckers "lease on" with trucking firms, additional workers such as mechanics and office staff are also needed.

The manufacturing and construction industries tied for fifth place honors in job growth with the addition of 500 jobs each from year-ago employment levels. Some of the job growth was in the construction equipment manufacturing sector.

Wholesale trade and the finance, insurance and real estate industries tied for sixth place in job growth, with the addition of 300 jobs each. The job growth in the finance, insurance and real estate industry was equally split among the divisions of depository, nondepository institutions and insurance carriers, agents and brokers.

## Month-to-Month Employment Changes

A review of month-to-month changes in employment showed an overall increase of 3,900 jobs (or 1.3 percent) from March to April. This is a reflection, for the most part, of seasonal employment increases in construction, wholesale/retail trade, and services.

The retail trade industry, with an all-time April employment high of 58,700, led all industries in month-to-month growth with the addition of 1,200 jobs from March employment levels. Part of these jobs were in ice-cream stands, dairy bars, drive-ins, and related businesses which opened for the summer season. Resorts and bait and tackle shops also traditionally begin noting employment increases this time of year.

The construction and services industries tied for second place in employment growth with the addition of 800 jobs each. The construction industry noted job increases in all three sectors: building (100 jobs); highway and street (500 jobs); and special trade contractors (200 jobs). The highway and street sector noted increases as seasonally expected from March to April. The other two sectors noted smaller employment gains over the month, being partially due to the fact that these two sectors maintained higher employment levels over the winter months.

The division of the services industry showing the largest employment growth was hotels/motels/amusement. Employment in this division is on a seasonal upswing, with hotels, motels, and amusement facilities like dog and auto racetracks, country clubs and tourist attractions preparing for tourists. Agricultural service businesses also contributed to the growth in services, which enjoyed seasonal employment gains as well while preparing for farmers and garden and yard enthusiasts.

The manufacturing industry pushed the job count up by 400 jobs over the month. Some manufacturing firms are starting to add workers to payrolls who will fill in for other workers while they are on summer vacation.

The wholesale trade industry gained 200 jobs over the month. The majority of this increase was found among firms distributing and applying fertilizer and agricultural chemicals, those marketing grain, and those selling seed and other supplies. This increase is not too surprising, with South Dakota farmers in April beginning preparations for planting 10.03 million acres of small grain and row crops, according to the April 1991 edition of the Crop & Livestock Reporter published by the National Agricultural Statistics Service.

The South Dakota labor force in April was 360,500. There were 348,200 South Dakotans employed and 12,300 unemployed. The unemployment rate for April was 3.4 percent, a decrease from the March rate of 4.4 percent. The decrease in the unemployment rate from March to April was as seasonally expected.

## Persons in the Labor Force: Employed/Unemployed

| | April 1991 (1) | | | | April 1990 | | | |
|---|---|---|---|---|---|---|---|---|
| | Labor Force(2) | Employment | Unemployment | Rate | Labor Force(2) | Employment | Unemployment | Rate |
| United States | 124,727,000 | 116,678,000 | 8,049,000 | 6.5(3) | 123,816,000 | 117,359,000 | 6,457,000 | 5.2 |
| South Dakota | 360,500 | 348,200 | 12,300 | 3.4 | 360,800 | 347,800 | 13,000 | 3.6 |
| Sioux Falls MSA | 75,738 | 73,773 | 1,965 | 2.6 | 75,841 | 73,671 | 2,170 | 2.9 |
| Rapid City MSA | 39,406 | 37,805 | 1,601 | 4.1 | 39,846 | 38,241 | 1,605 | 4.0 |
| Aurora | 1,399 | 1,389 | 10 | .7 | 1,446 | 1,427 | 19 | 1.3 |
| Beadle | 8,975 | 8,561 | 414 | 4.6 | 9,260 | 8,826 | 434 | 4.7 |
| Bennett | 1,532 | 1,494 | 38 | 2.5 | 1,509 | 1,467 | 42 | 2.8 |
| Bon Homme | 3,425 | 3,339 | 86 | 2.5 | 3,426 | 3,390 | 36 | 1.1 |
| Brookings | 14,994 | 14,362 | 632 | 4.2 | 14,683 | 14,193 | 490 | 3.3 |
| Brown | 20,292 | 19,516 | 776 | 3.8 | 19,830 | 18,789 | 1,041 | 5.2 |
| Brule | 2,845 | 2,791 | 54 | 1.9 | 2,794 | 2,719 | 75 | 2.7 |
| Buffalo | 410 | 379 | 31 | 7.6 | 426 | 407 | 19 | 4.5 |
| Butte | 3,536 | 3,402 | 134 | 3.8 | 3,600 | 3,460 | 140 | 3.9 |
| Campbell | 1,073 | 1,021 | 52 | 4.8 | 1,103 | 1,063 | 40 | 3.6 |
| Charles Mix | 3,860 | 3,699 | 161 | 4.2 | 3,863 | 3,729 | 134 | 3.5 |
| Clark | 1,792 | 1,744 | 48 | 2.7 | 1,938 | 1,856 | 82 | 4.2 |
| Clay | 7,363 | 7,097 | 266 | 3.6 | 7,361 | 7,055 | 306 | 4.2 |
| Codington | 12,360 | 11,965 | 395 | 3.2 | 12,320 | 11,911 | 409 | 3.3 |
| Corson | 1,438 | 1,269 | 169 | 11.8 | 1,550 | 1,384 | 166 | 11.0 |
| Custer | 3,612 | 3,449 | 163 | 4.5 | 3,479 | 3,418 | 61 | 1.8 |
| Davison | 9,413 | 9,223 | 190 | 2.0 | 9,326 | 9,144 | 182 | 2.0 |
| Day | 3,253 | 3,060 | 193 | 5.9 | 3,326 | 3,158 | 168 | 5.1 |
| Deuel | 2,215 | 2,146 | 69 | 3.1 | 2,212 | 2,103 | 109 | 4.9 |
| Dewey | 1,870 | 1,732 | 138 | 7.4 | 2,031 | 1,882 | 149 | 7.3 |
| Douglas | 1,638 | 1,607 | 31 | 1.9 | 1,676 | 1,640 | 36 | 2.1 |
| Edmunds | 1,932 | 1,863 | 69 | 3.6 | 2,017 | 1,939 | 78 | 3.9 |
| Fall River | 3,062 | 2,899 | 163 | 5.3 | 3,244 | 3,122 | 122 | 3.8 |
| Faulk | 1,131 | 1,112 | 19 | 1.7 | 1,178 | 1,157 | 21 | 1.8 |
| Grant | 4,141 | 3,967 | 174 | 4.2 | 4,160 | 3,999 | 161 | 3.9 |
| Gregory | 2,361 | 2,309 | 52 | 2.2 | 2,403 | 2,357 | 46 | 1.9 |
| Haakon | 1,123 | 1,104 | 19 | 1.7 | 1,164 | 1,116 | 48 | 4.1 |
| Hamlin | 2,424 | 2,351 | 73 | 3.0 | 2,475 | 2,381 | 94 | 3.8 |
| Hand | 1,787 | 1,756 | 31 | 1.7 | 1,893 | 1,872 | 21 | 1.1 |
| Hanson | 1,386 | 1,359 | 27 | 1.9 | 1,513 | 1,479 | 34 | 2.2 |
| Harding | 725 | 714 | 11 | 1.5 | 785 | 766 | 19 | 2.4 |
| Hughes | 8,095 | 7,955 | 140 | 1.7 | 8,327 | 8,174 | 153 | 1.8 |
| Hutchinson | 3,942 | 3,881 | 61 | 1.5 | 4,170 | 4,034 | 136 | 3.3 |
| Hyde | 820 | 803 | 17 | 2.1 | 880 | 859 | 21 | 2.4 |
| Jackson | 1,573 | 1,519 | 54 | 3.4 | 1,630 | 1,561 | 69 | 4.2 |

## Persons in the Labor Force: Employed/Unemployed

| | April 1991 (1) | | | | April 1990 | | | |
|---|---|---|---|---|---|---|---|---|
| | Labor Force(2) | Employment | Unemployment | Rate | Labor Force(2) | Employment | Unemployment | Rate |
| Jerauld | 1,122 | 1,088 | 34 | 3.0 | 1,183 | 1,149 | 34 | 2.9 |
| Jones | 617 | 584 | 33 | 5.3 | 647 | 605 | 42 | 6.5 |
| Kingsbury | 2,599 | 2,515 | 84 | 3.2 | 2,817 | 2,660 | 157 | 5.6 |
| Lake | 5,244 | 4,999 | 245 | 4.7 | 5,429 | 5,046 | 383 | 7.1 |
| Lawrence | 14,438 | 13,781 | 657 | 4.6 | 12,253 | 11,738 | 515 | 4.2 |
| Lincoln | 7,380 | 7,139 | 241 | 3.3 | 7,206 | 7,061 | 145 | 2.0 |
| Lyman | 1,438 | 1,361 | 77 | 5.4 | 1,435 | 1,376 | 59 | 4.1 |
| McCook | 2,748 | 2,691 | 57 | 2.1 | 2,883 | 2,803 | 80 | 2.8 |
| McPherson | 1,439 | 1,412 | 27 | 1.9 | 1,515 | 1,458 | 57 | 3.8 |
| Marshall | 2,157 | 2,031 | 126 | 5.8 | 2,299 | 2,161 | 138 | 6.0 |
| Meade | 9,935 | 9,575 | 360 | 3.6 | 9,611 | 9,171 | 440 | 4.6 |
| Mellette | 817 | 773 | 44 | 5.4 | 855 | 826 | 29 | 3.4 |
| Miner | 1,635 | 1,610 | 25 | 1.5 | 1,578 | 1,492 | 86 | 5.4 |
| Minnehaha | 75,738 | 73,773 | 1,965 | 2.6 | 75,841 | 73,671 | 2,170 | 2.9 |
| Moody | 3,150 | 3,043 | 107 | 3.4 | 3,198 | 3,137 | 61 | 1.9 |
| Pennington | 39,406 | 37,805 | 1,601 | 4.1 | 39,846 | 38,241 | 1,605 | 4.0 |
| Perkins | 2,212 | 2,151 | 61 | 2.8 | 2,319 | 2,273 | 46 | 2.0 |
| Potter | 1,357 | 1,313 | 44 | 3.2 | 1,466 | 1,416 | 50 | 3.4 |
| Roberts | 4,486 | 4,258 | 228 | 5.1 | 4,557 | 4,297 | 260 | 5.7 |
| Sanborn | 1,096 | 1,054 | 42 | 3.8 | 1,136 | 1,058 | 78 | 6.9 |
| Shannon | 2,407 | 2,242 | 165 | 6.9 | 2,411 | 2,277 | 134 | 5.6 |
| Spink | 3,467 | 3,385 | 82 | 2.4 | 3,588 | 3,500 | 88 | 2.5 |
| Stanley | 1,328 | 1,271 | 57 | 4.3 | 1,457 | 1,400 | 57 | 3.9 |
| Sully | 739 | 722 | 17 | 2.3 | 767 | 752 | 15 | 2.0 |
| Todd | 2,576 | 2,406 | 170 | 6.6 | 2,743 | 2,529 | 214 | 7.8 |
| Tripp | 3,235 | 3,145 | 90 | 2.8 | 3,361 | 3,258 | 103 | 3.1 |
| Turner | 4,304 | 4,210 | 94 | 2.2 | 4,160 | 4,062 | 98 | 2.4 |
| Union | 6,572 | 6,290 | 282 | 4.3 | 6,164 | 5,831 | 333 | 5.4 |
| Walworth | 2,939 | 2,834 | 105 | 3.6 | 2,914 | 2,832 | 82 | 2.8 |
| Yankton | 10,984 | 10,806 | 178 | 1.6 | 11,040 | 10,768 | 272 | 2.5 |
| Ziebach | 1,135 | 1,095 | 40 | 3.5 | 1,117 | 1,086 | 31 | 2.8 |

(1) Preliminary data subject to revision.
(2) Labor force estimates include employed and unemployed civilians 16 years old and older by place of residence.
(3) The seasonally-adjusted rates which were announced by the national government were 6.6 and 5.4. The data in this table are not seasonally-adjusted.

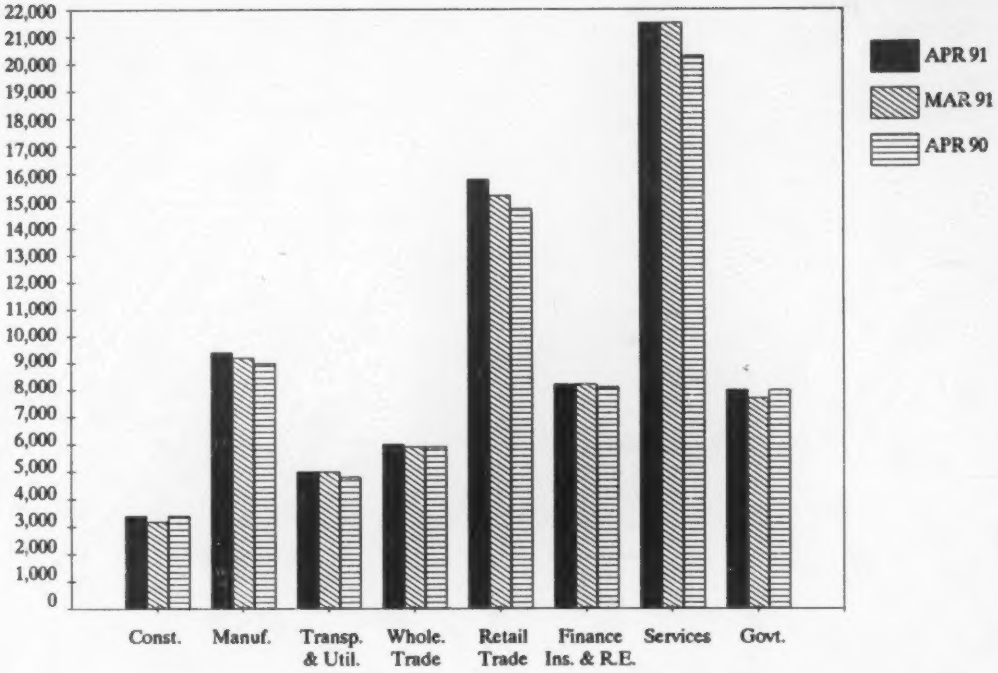
SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

# South Dakota Nonfarm Wage & Salary Employment (Jobs by Industry)

| | April 1991 | March 1991 | April 1990 | Percent Change From Last Month | Percent Change From Last Year |
|---|---|---|---|---|---|
| TOTAL | 293,500 | 289,600 | 284,700 | 1.3 | 3.1 |
| TOTAL PRIVATE | 228,700 | 225,300 | 220,500 | 1.5 | 3.7 |
| GOODS PRODUCING | 47,800 | 46,600 | 46,800 | 2.6 | 2.1 |
| MINING | 2,500 | 2,500 | 2,500 | .0 | .0 |
| CONSTRUCTION | 11,200 | 10,400 | 10,700 | 7.7 | 4.7 |
| MANUFACTURING | 34,100 | 33,700 | 33,600 | 1.2 | 1.5 |
| Durable Goods | 19,600 | 19,100 | 19,500 | 2.6 | .5 |
| Fabricated Metals & Machinery | 11,500 | 11,400 | 11,500 | .9 | .0 |
| Nondurable Goods | 14,500 | 14,600 | 14,100 | -.7 | 2.8 |
| Food & Kindred Products | 7,500 | 7,600 | 7,500 | -1.3 | .0 |
| Printing & Publishing | 3,200 | 3,200 | 3,100 | .0 | 3.2 |
| SERVICE PRODUCING | 245,700 | 243,000 | 237,900 | 1.1 | 3.3 |
| TRANSPORTATION & PUBLIC UTILITIES | 13,800 | 13,800 | 13,000 | .0 | 6.2 |
| Transportation | 8,300 | 8,300 | 7,800 | .0 | 6.4 |
| Communication | 3,300 | 3,300 | 3,000 | .0 | 10.0 |
| Electric/Gas/Sanitary Services | 2,200 | 2,200 | 2,300 | .0 | -4.3 |
| TRADE | 77,800 | 76,400 | 74,300 | 1.8 | 4.7 |
| Wholesale Trade | 19,100 | 18,900 | 18,800 | 1.1 | 1.6 |
| Durable Goods | 8,600 | 8,600 | 8,500 | .0 | 1.2 |
| Nondurable Goods | 10,500 | 10,300 | 10,300 | 1.9 | 1.9 |
| Retail Trade | 58,700 | 57,500 | 55,500 | 2.1 | 5.8 |
| Eating and Drinking Establishments | 21,000 | 20,400 | 20,000 | 2.9 | 5.0 |
| General Merchandise/Apparel | 10,800 | 10,700 | 9,700 | .9 | 11.3 |
| Food Stores | 8,600 | 8,500 | 8,200 | 1.2 | 4.9 |
| FINANCE, INSURANCE & REAL ESTATE | 16,500 | 16,500 | 16,200 | .0 | 1.9 |
| Finance | 10,800 | 10,800 | 10,600 | .0 | 1.9 |
| Depository Institutions | 5,700 | 5,600 | 5,600 | 1.8 | 1.8 |
| Nondepository Institutions | 4,400 | 4,400 | 4,300 | .0 | 2.3 |
| Insurance Carriers, Agents & Brokers | 3,900 | 4,000 | 3,800 | -2.5 | 2.6 |
| SERVICES | 72,800 | 72,000 | 70,200 | 1.1 | 3.7 |
| Hotels/Motels & Amusements | 8,800 | 8,300 | 8,400 | 6.0 | 4.8 |
| Personal and Business | 8,500 | 8,500 | 8,600 | .0 | -1.2 |
| Medical and Health Services | 27,900 | 27,900 | 26,800 | .0 | 4.1 |
| Hospitals | 13,100 | 13,100 | 12,500 | .0 | 4.8 |
| Health Services, other than Hospitals | 14,800 | 14,800 | 14,300 | .0 | 3.5 |
| Educational Services | 5,600 | 5,600 | 5,300 | .0 | 5.7 |
| Social Services | 5,600 | 5,700 | 5,400 | -1.8 | 3.7 |
| Membership Organizations | 8,700 | 8,600 | 8,400 | 1.2 | 3.6 |
| GOVERNMENT | 64,800 | 64,300 | 64,200 | .8 | .9 |
| Federal | 11,400 | 11,400 | 12,400 | .0 | -8.1 |
| State | 17,600 | 17,200 | 16,800 | 2.3 | 4.8 |
| State Education | 8,900 | 8,700 | 8,300 | 2.3 | 7.2 |
| Local | 35,800 | 35,700 | 35,000 | .3 | 2.3 |
| Local Education | 21,000 | 21,000 | 20,500 | .0 | 2.4 |

SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

## Sioux Falls MSA Nonfarm Wage and Salary Employment (Jobs by Industry)

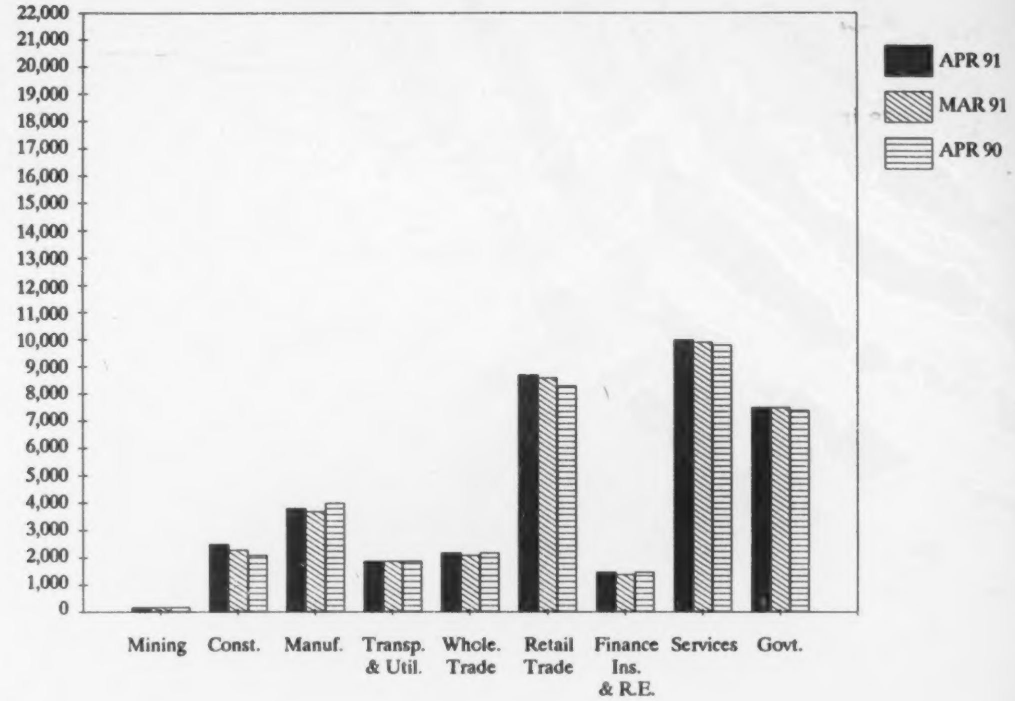


| | April 1991 | March 1991 | April 1990 | Percent Change From Last Month | Percent Change From Last Year |
|---|---|---|---|---|---|
| TOTAL | 77,400 | 76,000 | 74,300 | 1.8 | 4.2 |
| GOODS PRODUCING | 12,900 | 12,500 | 12,500 | 3.2 | 3.2 |
| *MINING | | | | | |
| CONSTRUCTION | 3,400 | 3,200 | 3,400 | 6.3 | .0 |
| MANUFACTURING | 9,400 | 9,200 | 9,000 | 2.2 | 4.4 |
| SERVICE PRODUCING | 64,500 | 63,500 | 61,800 | 1.6 | 4.4 |
| TRANSPORTATION & PUBLIC UTILITIES | 5,000 | 5,000 | 4,800 | .0 | 4.2 |
| TRADE | 21,800 | 21,100 | 20,600 | 3.3 | 5.8 |
| Wholesale | 6,000 | 5,900 | 5,900 | 1.7 | 1.7 |
| Retail | 15,800 | 15,200 | 14,700 | 3.9 | 7.5 |
| FINANCE, INSURANCE & REAL ESTATE | 8,200 | 8,200 | 8,100 | .0 | 1.2 |
| SERVICES | 21,500 | 21,500 | 20,300 | .0 | 5.9 |
| GOVERNMENT | 8,000 | 7,700 | 8,000 | 3.9 | .0 |

*Mining employment not published, employment less than 100.

SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

## Rapid City MSA Nonfarm Wage and Salary Employment (Jobs by Industry)



|  | April 1991 | March 1991 | April 1990 | Percent Change From Last Month | Percent Change From Last Year |
|---|---|---|---|---|---|
| TOTAL | 38,300 | 37,600 | 37,400 | 1.9 | 2.4 |
| GOODS PRODUCING | 6,500 | 6,200 | 6,300 | 4.8 | 3.2 |
| MINING | 200 | 200 | 200 | .0 | .0 |
| CONSTRUCTION | 2,500 | 2,300 | 2,100 | 8.7 | 19.0 |
| MANUFACTURING | 3,800 | 3,700 | 4,000 | 2.7 | -5.0 |
| SERVICE PRODUCING | 31,800 | 31,400 | 31,100 | 1.3 | 2.3 |
| TRANSPORTATION & PUBLIC UTILITIES | 1,900 | 1,900 | 1,900 | .0 | .0 |
| TRADE | 10,900 | 10,700 | 10,500 | 1.9 | 3.8 |
| Wholesale | 2,200 | 2,100 | 2,200 | 4.8 | .0 |
| Retail | 8,700 | 8,600 | 8,300 | 1.2 | 4.8 |
| FINANCE, INSURANCE & REAL ESTATE | 1,500 | 1,400 | 1,500 | 7.1 | .0 |
| SERVICES | 10,000 | 9,900 | 9,800 | 1.0 | 2.0 |
| GOVERNMENT | 7,500 | 7,500 | 7,400 | .0 | 1.4 |

SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

NOTE: The figures on pages 6, 7 and 8 include almost all nonfarm wage earners (full and part-time) but exclude the self-employed. They are derived from a monthly sample survey of South Dakota non-agricultural establishments and include workers on the payroll for the week including the 12th of the month. These tables compare the current month's employment totals of the major industry groups to the totals of the previous month and year.

## Hours and Earnings of Production Workers in South Dakota

| | Number of Production Workers | | | Average Weekly Hours | | |
|---|---|---|---|---|---|---|
| | April 1991 | March 1991 | April 1990 | April 1991 | March 1991 | April 1990 |
| Total Private | 190,200 | 186,400 | 183,200 | 32.4 | 32.3 | 32.7 |
| Mining | 2,100 | 2,100 | 2,100 | 41.6 | 42.8 | 41.7 |
| Construction | 8,600 | 8,000 | 8,400 | 34.8 | 37.8 | 39.2 |
| Manufacturing | 25,200 | 24,800 | 25,400 | 40.2 | 40.1 | 38.8 |
| Transportation & Public Utilities | 11,400 | 11,400 | 10,900 | 38.3 | 38.1 | 38.0 |
| Wholesale & Retail Trade | 68,500 | 66,800 | 64,900 | 29.7 | 29.1 | 30.6 |
| Finance, Insurance, & Real Estate | 12,500 | 12,500 | 12,200 | 35.2 | 35.3 | 36.0 |
| Services | 61,900 | 60,800 | 59,300 | 29.9 | 29.8 | 29.4 |

| | Average Weekly Earnings | | | Average Hourly Earnings | | |
|---|---|---|---|---|---|---|
| | April 1991 | March 1991 | April 1990 | April 1991 | March 1991 | April 1990 |
| Total Private | $265.68 | $264.54 | $256.04 | $8.20 | $8.19 | $7.83 |
| Mining | 524.16 | 544.84 | 515.00 | 12.60 | 12.73 | 12.35 |
| Construction | 357.40 | 393.50 | 392.39 | 10.27 | 10.41 | 10.01 |
| Manufacturing | 354.97 | 354.89 | 328.25 | 8.83 | 8.85 | 8.46 |
| Transportation & Public Utilities | 423.98 | 418.72 | 422.18 | 11.07 | 10.99 | 11.11 |
| Wholesale & Retail Trade | 203.15 | 194.97 | 199.82 | 6.84 | 6.70 | 6.53 |
| Finance, Insurance, & Real Estate | 304.13 | 313.46 | 288.72 | 8.64 | 8.88 | 8.02 |
| Services | 240.10 | 237.80 | 219.91 | 8.03 | 7.98 | 7.48 |

## Hours and Earnings of Manufacturing Production Workers in MSAs

| | Number of Manufacturing Production Workers | | | Average Weekly Hours | | |
|---|---|---|---|---|---|---|
| | April 1991 | March 1991 | April 1990 | April 1991 | March 1991 | April 1990 |
| Sioux Falls MSA | 6,700 | 6,400 | 6,300 | 39.5 | 41.7 | 41.9 |
| Rapid City MSA | 3,000 | 3,000 | 3,100 | 41.6 | 39.5 | 39.5 |

| | Average Weekly Earnings | | | Average Hourly Earnings | | |
|---|---|---|---|---|---|---|
| | April 1991 | March 1991 | April 1990 | April 1991 | March 1991 | April 1990 |
| Sioux Falls MSA | $360.24 | $384.47 | $359.08 | $9.12 | $9.22 | $8.57 |
| Rapid City MSA | 394.78 | 355.50 | 383.55 | 9.49 | 9.00 | 9.71 |

SOURCE: Developed by the South Dakota Department of Labor, in cooperation with the United States Bureau of Labor Statistics.

NOTE: Average hours and earnings data are derived from reports of payrolls and hours for production and related workers in manufacturing and mining, construction workers in construction, and non-supervisory employees in private service-producing industries. The data cover full and part-time employees who worked during or received pay for the payroll period that includes the 12th of the month. The earnings figures are "gross" figures. They may be higher than employer wage rates, since they reflect premium pay for shift differentials and overtime work. The hours figures relate to the hours for which pay was received; this is different from scheduled or standard work hours.

## Characteristics of the Insured Unemployed[1]

| | April 1991 | March 1991 | April 1990 |
|---|---|---|---|
| Sex, Total | 2,355 | 3,433 | 2,039 |
| Male | 1,560 | 2,532 | 1,201 |
| Female | 795 | 901 | 838 |
| Race, Total | 2,355 | 3,433 | 2,039 |
| White | 2,128 | 3,178 | 1,824 |
| Nonwhite | 227 | 255 | 215 |
| Age, Total | 2,355 | 3,433 | 2,039 |
| Under 45 | 1,714 | 2,513 | 1,388 |
| Over 45 | 641 | 920 | 651 |
| [2]Industry, Total | 2,355 | 3,433 | 2,039 |
| Mining | 80 | 104 | 67 |
| Construction | 498 | 1,073 | 399 |
| Manufacturing | 686 | 822 | 637 |
| Transportation & Public Utilities | 113 | 164 | 86 |
| Trade | 405 | 554 | 349 |
| Finance, Insurance & Real Estate | 61 | 73 | 83 |
| Services | 393 | 478 | 337 |
| Government | 119 | 165 | 81 |
| [2]Occupation | 2,355 | 3,433 | 2,039 |
| Professional & Managerial | 284 | 384 | 258 |
| Clerical and Sales | 333 | 394 | 309 |
| Services | 271 | 373 | 210 |
| Processing | 98 | 111 | 84 |
| Machine Trade | 135 | 172 | 88 |
| Benchwork | 255 | 274 | 323 |
| Structural Work | 667 | 1,194 | 512 |
| Other | 312 | 531 | 255 |
| Duration of Current Unemployment | | | |
| Total | 2,355 | 3,433 | 2,039 |
| 1-2 Weeks | 294 | 385 | 315 |
| 3-4 Weeks | 264 | 388 | 221 |
| 5-14 Weeks | 1,127 | 1,858 | 810 |
| 15 Weeks & Over | 670 | 802 | 693 |

[1] The insured unemployed are those persons who had worked for employers covered by South Dakota's Unemployment Insurance laws and who filed claims for unemployment insurance compensation during the week including the 12th of the month.

[2] Refers to industry and occupation involvement prior to unemployment.

## Selected Labor Department Activities

| | | | | Percent Change From | |
|---|---|---|---|---|---|
| | April 1991 | March 1991 | April 1990 | Last Month | Last Year |
| Unemployment Insurance | | | | | |
| A. Initial Claims | 1,530 | 1,582 | 1,065 | -3.3 | 43.7 |
| B. Weeks Compensated | 10,698 | 13,999 | 8,775 | -23.6 | 21.9 |
| C. Amount of Benefit Payments | $999,597 | $1,410,081 | $798,024 | -29.1 | 25.3 |
| D. Unemployment Trust Fund Bal. | $46,721,845 | $45,693,757 | $43,464,992 | 2.2 | 7.5 |
| Job Service | | | | | |
| E. Applicants Available (New and Renewal) | 4,832 | 5,059 | 4,845 | -4.5 | -0.3 |
| F. Nonfarm Placements | 3,339 | 3,045 | 4,103 | 9.7 | -18.6 |
| G. Nonfarm Job Openings | 9,320 | 8,508 | 11,421 | 9.5 | -18.4 |

## Selected Labor Department Activities (Continued)

| | April 1991 |
|---|---|
| H. Unemployment Insurance Savings | $120,950 |

The data above and in the table at the bottom of page 10 are taken from the records of the state unemployment insurance program and the state Job Service system.

A. Initial Claims - The total number of first claims for unemployment compensation.

B. Weeks Compensated - The total number of weeks for which claimants received compensation.

C. Amount of Benefit Payments - The total amount of money paid to claimants.

D. Unemployment Trust Fund Balance - The fund to which all required Unemployment Insurance taxes are paid and from which all benefits to claimants are paid.

E. Applicants Available (New and Renewals) - The total number of different individuals who registered or renewed their registrations for work at Job Service offices in the state.

F. Nonag Placements - A count of the number of times during the month that Job Service applicants were hired by nonfarm employers.

G. Nonag Job Openings - A count of new job openings received during the month by South Dakota Job Service offices from nonfarm employers.

H. Unemployment Insurance Savings - Estimated dollars saved due to placement of Unemployment Insurance claimants in jobs by Job Service.

## State's child labor laws revised

Several changes take effect in South Dakota's child labor laws on July 1, 1991.

As of that date, children under the age of 18 must be paid at least 75 percent of the minimum wage, or $3.19 per hour. The only exceptions are babysitters or outside salespeople.

The new law also revises the number of hours children under 16 may work. Effective July 1, children under the age of 16 will be allowed to work no more than four hours in any school day and no more than 20 hours in any school week. They also many not work more than eight hours in any nonschool day and not more than 40 hours in any nonschool week. Children under the age of 16 will not be allowed to work past 10 p.m. on any day that precedes a school day.

A law that required the filing of a work certificate for children under the age of 16 has been repealed.

The South Dakota Department of Labor has been given the authority to investigate and issue a permit to work for children who would otherwise be barred from employment. This authority was formerly placed with the local superintendent of schools.

For more information on South Dakota's child labor laws, contact the South Dakota Department of Labor's Wage and Hour Office at (605) 773-3682.

## Employers: give youth an opportunity

South Dakota employers are urged to give youth a summer job experience. The Department of Labor's Summer Youth Program may be an option.

The Summer Youth Program places economically disadvantaged and at-risk youth between the ages of 14 and 21 in summer jobs.

The program, funded by the federal Job Training Partnership Act, offers jobs paying at least $4.25 an hour. Participants may work up to 40 hours a week but cannot exceed a total of 270 hours for the program, which runs from May 28 through Sept. 6.

There are incentives for businesses to hire and train young workers. Employers may qualify for up to a 50 percent reimbursement for wages and training of qualified young people.

Private employers who wish to participate in the Summer Youth Program should contact their local Job Service office.

*South Dakota*

# Labor Bulletin

Labor Market Information Center
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## Selected National Economic Indicators

| | April 1991 | Mar. 1991 | April 1990 | Percent Change From | |
|---|---|---|---|---|---|
| | | | | Last Month | Last Year |
| Consumer Price Index[1] | 135.2 | 135.0 | 128.9 | 0.1 | 4.9 |
| Industrial Production Index[2] | 105.1 | 105.0 | 108.8 | 0.1 | -3.4 |
| Retail Trade Sales[3] | $151,539 | $149,602 | $148,956 | 1.3 | 1.7 |
| Privately Owned Housing Starts[4] | 957 | 901 | 1,217 | 6.2 | -21.4 |
| Bank Prime Loan Rate[5] | 9.00 | 9.00 | 10.00 | 0.00 | -10.00 |

[1] U.S. Bureau of Labor Statistics. 1982-84 = 100.
[2] Federal Reserve Board. Includes manufacturing, mining and utilities. 1987 = 100. Seasonally adjusted.
[3] Bureau of the Census. Adjusted for seasonal, holiday and trading day differences. In millions of dollars.
[4] Bureau of the Census. Includes new, privately owned housing units started. Seasonally adjusted annual rates. In thousands of units.
[5] Federal Reserve Board. Annual rates.

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# *South Dakota*
# Labor Bulletin

May 1991 Published June 1991

## Is rural America dying?

We don't think so. We will use employment change in South Dakota's four major industries as a barometer to measure the growth and/or decline of both urban and rural South Dakota.

For the purpose of this article, we will divide the state into urban and rural areas with South Dakota's urban areas being Minnehaha and Pennington counties and the balance of the state making up its rural area. The four major nonfarm private industries we will examine will include trade, services, manufacturing and finance, insurance and real estate. Also for the purpose of this article, percentages were used so comparisons could more easily be made without the proportional differences between small and large employment bases.

The overall employment growth for all industries statewide from 1980 through 1989 was 18.8 percent (which was an increase of 32,950 jobs).

The trade industry, which is the largest nonfarm private industry in the state, made up 34.9 percent of all employment in South Dakota in 1989. Statewide, this industry experienced an overall employment growth of 11.5 percent (or 7,485 jobs) from 1980 through 1989.

The state's two urban areas (Pennington and Minnehaha counties) both experienced employment growth in the trade industry of 26.1 percent and 23.3 percent, respectively. Rural South Dakota also saw an employment increase of 11.0 percent in the trade industry.

Employment in the wholesale trade division expanded in both urban areas in South Dakota from 1980 through 1989. This growth was due to expansion of existing businesses and the start-up of new businesses in most sectors of this division. Some examples of products distributed by wholesalers include motor vehicle parts, lumber, paper goods and agricultural supplies. The rural area of South Dakota remained stable in the wholesale trade division.

The retail trade division saw employment growth in both urban and rural areas. The three sectors within this division that saw the most dramatic employment growth were miscellaneous merchandise (which includes department stores and convenience stores), food stores and eating and drinking establishments. Growth in these three sectors occurred in both urban and rural South Dakota.

Pennington County showed a larger increase in the miscellaneous retail sector (which includes gift, novelty and souvenir shops) than did either Minnehaha County or rural South Dakota because of tourism in that area. Minnehaha showed high increases in the home furniture, furnishings, and equipment sector (which includes household appliance, computer and consumer electronic stores) because of the population growth in Minnehaha County and the increasing demand for high-tech merchandise by consumers.

The services industry is South Dakota's second largest nonfarm private industry. It made up 28.7 percent of all employment in South Dakota in 1989. From 1980 through 1989, the services industry saw an overall employment growth of 31.7 percent (or 14,380 jobs) statewide.

Both of South Dakota's urban areas led South Dakota's rural area in employment growth in the services industry. Minnehaha County experienced a 54.2 percent increase in employment over the decade while Pennington County saw an employment gain of 42.0 percent. South Dakota's rural area also had employment growth, of 27.9 percent.

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The health services division of the services industry in both urban and rural areas in South Dakota experienced employment gains. In both Minnehaha and Pennington counties, this increase occurred because of expansion into specialty fields such as cardiology, oncology, and neonatal care. In the past decade South Dakota's rural areas increased employment in the health services division also. Much of the growth in this division in rural South Dakota occurred in nursing and personal care facilities.

In addition, the services industry also saw increases in both urban and rural South Dakota in the divisions of legal and social services. A great deal of the growth in these divisions was due to an expansion of services such as day care and residential care, adjustment training programs, alcohol and drug rehabilitation programs and legal services.

## Rural South Dakota soars in Manufacturing

The manufacturing industry is South Dakota's third largest nonfarm private industry. It made up 15.4 percent of all employment in South Dakota in 1989. From 1980 through 1989, the manufacturing industry saw an overall employment growth of 24.1 percent (or 6,240 jobs) statewide.

Rural South Dakota saw an employment boom in the manufacturing industry getting the lion's share of employment growth at 44.3 percent from 1980 through 1989. The two urban areas in South Dakota saw employment gains also. Pennington County increased by 29.2 percent and Minnehaha County increased in employment by 11.8 percent.

The manufacturing industry in South Dakota headed in many directions at once. While both of our urban areas had increases in employment in the manufacturing industry, they did so for different reasons. Minnehaha County's increase in employment in the manufacturing industry was due to the expansion of already established firms. On the other hand, Pennington County's increase was due to the addition of new manufacturers in this county.

And while both Minnehaha and Pennington saw decreases in the food and kindred products division of the manufacturing industry, rural South Dakota saw a significant employment growth in this division. Some examples of products in this division include processed meats such as sausage, cheeses and noodles. Although many of the establishments in the rural area were small in size they were many in number, due to the ingenuity of local economic development efforts and the availability of state funded loans and grants.

The finance, insurance and real estate industry was the fourth largest nonfarm private industry in the state. It made up 7.5 percent of all employment in South Dakota in 1989. From 1980 through 1989, the finance, insurance and real estate industry saw an overall employment growth of 40.2 percent (or 4,455 jobs) statewide.

This industry's growth pattern was unlike any of the other industries we have talked about because the predominate growth in employment (126.4 percent) for this industry occurred specifically in Minnehaha County. The majority of this increase occurred in the non-depository institution sector, which includes firms involved with the approval of credit applications.

Both Pennington County and rural South Dakota saw employment increases in the finance, insurance and real estate industry of 9.2 percent and 7.5 percent, respectively, from 1980 through 1989. And although these gains were important to Pennington and rural South Dakota, they were dimmed somewhat by the dramatic growth of Minnehaha County.

As we can see, South Dakota's major industries have seen strong employment growth statewide in both rural and urban South Dakota. Thus, using employment in our industries as a barometer, we can see that rural America in South Dakota is not only alive and well, but is in fact the glue that bonds our state together.

**Source: South Dakota Department of Labor, Labor Market Information Center**

**Employment and Earnings Covered by Unemployment Insurance**

## South Dakota's Labor Market in May

Nonfarm employment increased to 298,900 in May, up from both month-ago and year-ago levels. This was an increase of 5,100 over April levels, while the over-the-year increase was 7,700. The larger over-the-year increases in May were noted in the retail trade, services, manufacturing and construction industries.

The retail trade industry noted an increase of 3,400 over the year. Competition among retail establishments prompted remodeling and expansion efforts in numerous businesses. These businesses have added more customer convenience services as well as additional products. A new chain of department stores in the state helped boost the employment level in the general merchandise/apparel division. Also showing job growth were eating and drinking establishments; food stores; and building materials/garden supply stores.

The services industry ranked second in job growth. The division of medical and health services captured 800 of the 1,500 job growth. The remaining job growth was noted throughout the other divisions of this industry.

The manufacturing industry increased by 800 jobs from year-ago employment levels. This growth was split evenly between the divisions of durable and nondurable goods.

Some of the growth in the durable goods division of manufacturing was in the construction equipment manufacturing sector.

Boosting employment levels by 200 in the nondurable goods division was the printing and publishing sector. Part of this increase was because of the need for additional personnel to handle business increases due to new product lines and expansion of services to consumers.

The construction industry gained 500 jobs from year-ago employment levels. The majority of these 500 jobs were in the division of building construction.

## Month-to-Month Employment Changes

The May nonfarm employment level showed an increase of 5,100 jobs (or 1.7 percent) over the month. A review of month-to-month employment changes revealed that the May 1991 nonfarm employment level of 298,900 was the highest May level ever recorded since the inception of the Current Employment Statistics survey in 1939.

Tourism exerted a strong seasonal influence on the retail trade and the services industries. The retail trade industry added 1,800 jobs over the month. The majority of these jobs were added in eating and drinking establishments and miscellaneous retail stores. Miscellaneous retail establishments include stores that carry such items as gifts, novelty items and souvenirs.

For the second month in a row, the hotels/motels/amusements division of the services industry noted seasonal growth with the addition of 1,100 jobs. Seasonal businesses such as outdoor plays, summer youth camps, zoos, and golf courses all contributed to this job increase.

Diesel smoke, jackhammers, and detours are back--all signs of the construction season. This industry reported a healthy over-the-month employment surge with the addition of 1,100 jobs. Building construction increased 300 jobs over the month; highway and street construction 600 jobs; and special trade contractors 200 jobs.

The manufacturing industry added 600 jobs over the month. Five hundred of these jobs were in the durable goods division. A portion of this employment increase occurred because of the increased orders for concrete.

Local government employment increased 500 jobs over the month, which can be attributed to the hiring of additional summer help for highway and street construction, and amusement and recreation services. State government increased 100 jobs over the month and can be attributed to the additional hiring of workers for park cleanup, maintenance, and fee collections.

South Dakota's labor force was 364,300 in May, with 352,100 people in the state being employed and 12,200 being unemployed. The unemployment rate was 3.4 percent, remaining the same as the April rate.

## Persons in the Labor Force: Employed/Unemployed

| | May 1991 (1) | | | | May 1990 | | | |
|---|---|---|---|---|---|---|---|---|
| | Labor Force(2) | Employment | Unemployment | Rate | Labor Force(2) | Employment | Unemployment | Rate |
| United States | 124,857,000 | 116,624,000 | 8,233,000 | 6.6(3) | 124,640,000 | 118,277,000 | 6,363,000 | 5.1(3) |
| South Dakota | 364,300 | 352,100 | 12,200 | 3.4 | 362,500 | 350,100 | 12,400 | 3.4 |
| Sioux Falls MSA | 76,045 | 74,248 | 1,797 | 2.4 | 75,059 | 73,206 | 1,853 | 2.5 |
| Rapid City MSA | 40,510 | 39,098 | 1,412 | 3.5 | 40,081 | 38,769 | 1,312 | 3.3 |
| Aurora | 1,422 | 1,412 | 10 | .7 | 1,474 | 1,459 | 15 | 1.0 |
| Beadle | 8,659 | 8,349 | 310 | 3.6 | 9,181 | 8,847 | 334 | 3.6 |
| Bennett | 1,446 | 1,415 | 31 | 2.1 | 1,548 | 1,481 | 67 | 4.3 |
| Bon Homme | 3,618 | 3,492 | 126 | 3.5 | 3,499 | 3,474 | 25 | .7 |
| Brookings | 15,066 | 14,410 | 656 | 4.4 | 15,641 | 14,264 | 1,377 | 8.8 |
| Brown | 20,077 | 19,107 | 970 | 4.8 | 19,939 | 18,900 | 1,039 | 5.2 |
| Brule | 2,724 | 2,689 | 35 | 1.3 | 2,785 | 2,743 | 42 | 1.5 |
| Buffalo | 423 | 399 | 24 | 5.7 | 443 | 420 | 23 | 5.2 |
| Butte | 3,598 | 3,453 | 145 | 4.0 | 3,521 | 3,419 | 102 | 2.9 |
| Campbell | 1,094 | 1,059 | 35 | 3.2 | 1,086 | 1,067 | 19 | 1.7 |
| Charles Mix | 3,738 | 3,638 | 100 | 2.7 | 3,816 | 3,730 | 86 | 2.3 |
| Clark | 1,898 | 1,819 | 79 | 4.2 | 1,923 | 1,875 | 48 | 2.5 |
| Clay | 7,245 | 6,941 | 304 | 4.2 | 7,455 | 7,038 | 417 | 5.6 |
| Codington | 13,009 | 12,390 | 619 | 4.8 | 12,375 | 12,002 | 373 | 3.0 |
| Corson | 1,467 | 1,322 | 145 | 9.9 | 1,553 | 1,415 | 138 | 8.9 |
| Custer | 4,230 | 4,098 | 132 | 3.1 | 3,990 | 3,848 | 142 | 3.6 |
| Davison | 9,354 | 9,128 | 226 | 2.4 | 9,335 | 9,195 | 140 | 1.5 |
| Day | 3,389 | 3,202 | 187 | 5.5 | 3,365 | 3,209 | 156 | 4.6 |
| Deuel | 2,222 | 2,189 | 33 | 1.5 | 2,164 | 2,120 | 44 | 2.0 |
| Dewey | 1,985 | 1,863 | 122 | 6.1 | 2,070 | 1,936 | 134 | 6.5 |
| Douglas | 1,608 | 1,588 | 20 | 1.2 | 1,631 | 1,612 | 19 | 1.2 |
| Edmunds | 1,957 | 1,922 | 35 | 1.8 | 2,052 | 1,983 | 69 | 3.4 |
| Fall River | 3,134 | 3,020 | 114 | 3.6 | 3,335 | 3,206 | 129 | 3.9 |
| Faulk | 1,149 | 1,133 | 16 | 1.4 | 1,198 | 1,188 | 10 | .8 |
| Grant | 4,114 | 3,933 | 181 | 4.4 | 4,172 | 3,984 | 188 | 4.5 |
| Gregory | 2,315 | 2,288 | 27 | 1.2 | 2,445 | 2,410 | 35 | 1.4 |
| Haakon | 1,175 | 1,149 | 26 | 2.2 | 1,176 | 1,128 | 48 | 4.1 |
| Hamlin | 2,416 | 2,347 | 69 | 2.9 | 2,525 | 2,400 | 125 | 5.0 |
| Hand | 1,835 | 1,798 | 37 | 2.0 | 1,917 | 1,869 | 48 | 2.5 |
| Hanson | 1,399 | 1,368 | 31 | 2.2 | 1,448 | 1,425 | 23 | 1.6 |
| Harding | 804 | 794 | 10 | 1.2 | 808 | 798 | 10 | 1.2 |
| Hughes | 8,562 | 8,336 | 226 | 2.6 | 8,403 | 8,294 | 109 | 1.3 |
| Hutchinson | 4,037 | 3,894 | 143 | 3.5 | 4,035 | 3,979 | 56 | 1.4 |
| Hyde | 817 | 786 | 31 | 3.8 | 836 | 828 | 8 | 1.0 |
| Jackson | 1,644 | 1,589 | 55 | 3.3 | 1,688 | 1,644 | 44 | 2.6 |

## Persons in the Labor Force: Employed/Unemployed

| | May 1991 (1) | | | | May 1990 | | | |
|---|---|---|---|---|---|---|---|---|
| | Labor Force(2) | Employment | Unemployment | Rate | Labor Force(2) | Employment | Unemployment | Rate |
| Jerauld | 1,153 | 1,135 | 18 | 1.6 | 1,175 | 1,140 | 35 | 3.0 |
| Jones | 690 | 670 | 20 | 2.9 | 702 | 679 | 23 | 3.3 |
| Kingsbury | 2,641 | 2,564 | 77 | 2.9 | 2,714 | 2,641 | 73 | 2.7 |
| Lake | 5,221 | — 4,946 | 275 | 5.3 | 5,355 | 5,105 | 250 | 4.7 |
| Lawrence | 14,092 | 13,387 | 705 | 5.0 | 12,422 | 11,898 | 524 | 4.2 |
| Lincoln | 7,369 | 7,167 | 202 | 2.7 | 7,259 | 7,090 | 169 | 2.3 |
| Lyman | 1,394 | 1,333 | 61 | 4.4 | 1,422 | 1,389 | 33 | 2.3 |
| McCook | 2,787 | 2,748 | 39 | 1.4 | 2,911 | 2,798 | 113 | 3.9 |
| McPherson | 1,436 | 1,416 | 20 | 1.4 | 1,535 | 1,483 | 52 | 3.4 |
| Marshall | 2,122 | 2,096 | 26 | 1.2 | 2,264 | 2,172 | 92 | 4.1 |
| Meade | 10,115 | 9,722 | 393 | 3.9 | 9,659 | 9,267 | 392 | 4.1 |
| Mellette | 841 | 812 | 29 | 3.4 | 881 | 850 | 31 | 3.5 |
| Miner | 1,515 | 1,499 | 16 | 1.1 | 1,524 | 1,480 | 44 | 2.9 |
| Minnehaha | 76,045 | 74,248 | 1,797 | 2.4 | 75,059 | 73,206 | 1,853 | 2.5 |
| Moody | 3,308 | 3,235 | 73 | 2.2 | 3,348 | 3,123 | 225 | 6.7 |
| Pennington | 40,510 | 39,098 | 1,412 | 3.5 | 40,081 | 38,769 | 1,312 | 3.3 |
| Perkins | 2,171 | 2,138 | 33 | 1.5 | 2,300 | 2,260 | 40 | 1.7 |
| Potter | 1,389 | 1,344 | 45 | 3.2 | 1,478 | 1,430 | 48 | 3.2 |
| Roberts | 4,587 | 4,434 | 153 | 3.3 | 4,640 | 4,440 | 200 | 4.3 |
| Sanborn | 1,090 | 1,072 | 18 | 1.7 | 1,081 | 1,071 | 10 | .9 |
| Shannon | 2,390 | 2,192 | 198 | 8.3 | 2,497 | 2,305 | 192 | 7.7 |
| Spink | 3,466 | 3,423 | 43 | 1.2 | 3,597 | 3,518 | 79 | 2.2 |
| Stanley | 1,390 | 1,363 | 27 | 1.9 | 1,454 | 1,408 | 46 | 3.2 |
| Sully | 793 | 779 | 14 | 1.8 | 791 | 776 | 15 | 1.9 |
| Todd | 2,674 | 2,509 | 165 | 6.2 | 2,718 | 2,516 | 202 | 7.4 |
| Tripp | 3,340 | 3,250 | 90 | 2.7 | 3,359 | 3,269 | 90 | 2.7 |
| Turner | 4,149 | 4,088 | 61 | 1.5 | 4,154 | 4,106 | 48 | 1.2 |
| Union | 6,694 | 6,370 | 324 | 4.8 | 6,245 | 5,974 | 271 | 4.3 |
| Walworth | 2,984 | 2,801 | 183 | 6.1 | 2,927 | 2,875 | 52 | 1.8 |
| Yankton | 11,189 | 10,824 | 365 | 3.3 | 10,914 | 10,745 | 169 | 1.5 |
| Ziebach | 1,153 | 1,114 | 39 | 3.4 | 1,202 | 1,141 | 61 | 5.1 |

(1) Preliminary data subject to revision.

(2) Labor force estimates include employed and unemployed civilians 16 years old and older by place of residence.

(3) The seasonally-adjusted rates which were announced by the national government were 6.9 and 5.3. The data in this table are not seasonally-adjusted.

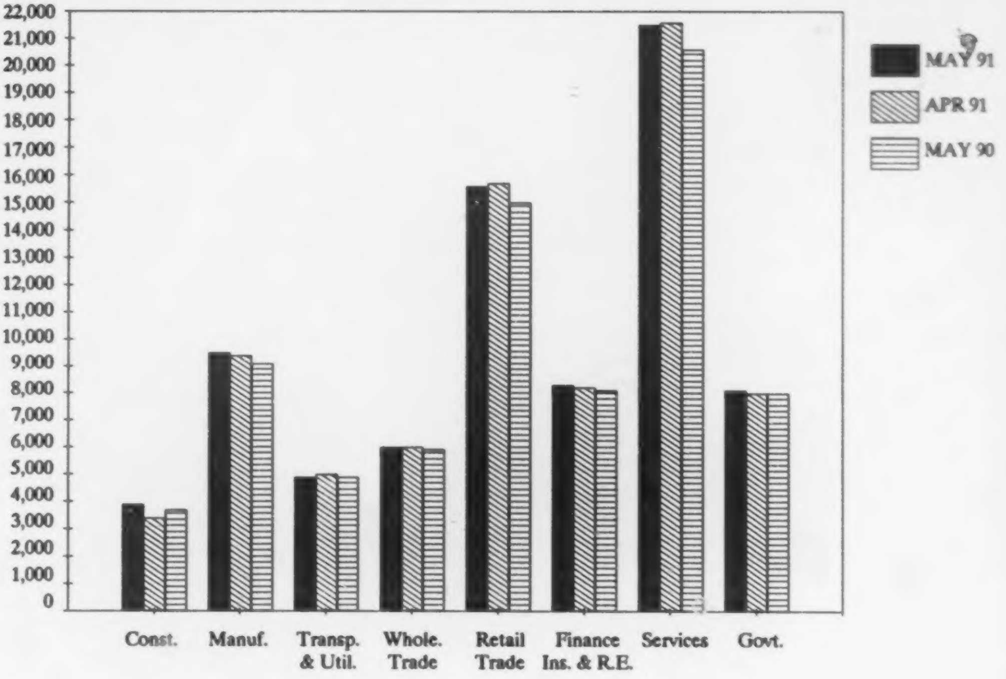
SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

## South Dakota Nonfarm Wage & Salary Employment (Jobs by Industry)

|  | May 1991 | April 1991 | May 1990 | Percent Change From Last Month | Percent Change From Last Year |
|---|---|---|---|---|---|
| TOTAL | 298,900 | 293,800 | 291,200 | 1.7 | 2.6 |
| TOTAL PRIVATE | 233,800 | 229,200 | 226,200 | 2.0 | 3.4 |
| GOODS PRODUCING | 49,800 | 48,000 | 48,500 | 3.8 | 2.7 |
| MINING | 2,600 | 2,500 | 2,600 | 4.0 | .0 |
| CONSTRUCTION | 12,400 | 11,300 | 11,900 | 9.7 | 4.2 |
| MANUFACTURING | 34,800 | 34,200 | 34,000 | 1.8 | 2.4 |
| Durable Goods | 20,100 | 19,600 | 19,700 | 2.6 | 2.0 |
| Fabricated Metals & Machinery | 11,600 | 11,500 | 11,400 | .9 | 1.8 |
| Nondurable Goods | 14,700 | 14,600 | 14,300 | .7 | 2.8 |
| Food & Kindred Products | 7,400 | 7,500 | 7,700 | -1.3 | -3.9 |
| Printing & Publishing | 3,300 | 3,200 | 3,100 | 3.1 | 6.5 |
| SERVICE PRODUCING | 249,100 | 245,800 | 242,700 | 1.3 | 2.6 |
| TRANSPORTATION & PUBLIC UTILITIES | 13,800 | 13,800 | 13,200 | .0 | 4.5 |
| Transportation | 8,200 | 8,300 | 7,900 | -1.2 | 3.8 |
| Communication | 3,300 | 3,300 | 3,000 | .0 | 10.0 |
| Electric/Gas/Sanitary Services | 2,300 | 2,200 | 2,300 | 4.5 | .0 |
| TRADE | 79,800 | 78,000 | 76,000 | 2.3 | 5.0 |
| Wholesale Trade | 19,200 | 19,200 | 18,800 | .0 | 2.1 |
| Durable Goods | 8,600 | 8,700 | 8,500 | -1.1 | 1.2 |
| Nondurable Goods | 10,600 | 10,500 | 10,300 | 1.0 | 2.9 |
| Retail Trade | 60,600 | 58,800 | 57,200 | 3.1 | 5.9 |
| Eating and Drinking Establishments | 22,100 | 21,000 | 21,100 | 5.2 | 4.7 |
| General Merchandise/Apparel | 8,300 | 8,200 | 7,300 | 1.2 | 13.7 |
| Food Stores | 8,700 | 8,600 | 8,300 | 1.2 | 4.8 |
| FINANCE, INSURANCE & REAL ESTATE | 16,600 | 16,500 | 16,200 | .6 | 2.5 |
| Finance | 10,800 | 10,800 | 10,600 | .0 | 1.9 |
| Depository Institutions | 5,800 | 5,700 | 5,700 | 1.8 | 1.8 |
| Nondepository Institutions | 4,400 | 4,400 | 4,300 | .0 | 2.3 |
| Insurance Carriers, Agents & Brokers | 3,900 | 3,900 | 3,800 | .0 | 2.6 |
| SERVICES | 73,800 | 72,900 | 72,300 | 1.2 | 2.1 |
| Hotels/Motels & Amusements | 9,900 | 8,800 | 9,900 | 12.5 | .0 |
| Personal and Business | 8,700 | 8,500 | 8,600 | 2.4 | 1.2 |
| Medical and Health Services | 27,600 | 27,800 | 26,800 | -.7 | 3.0 |
| Hospitals | 12,800 | 13,100 | 12,500 | -2.3 | 2.4 |
| Health Services, other than Hospitals | 14,800 | 14,700 | 14,300 | .7 | 3.5 |
| Educational Services | 5,600 | 5,600 | 5,500 | .0 | 1.8 |
| Social Services | 5,700 | 5,600 | 5,400 | 1.8 | 5.6 |
| Membership Organizations | 8,600 | 8,800 | 8,500 | -2.3 | 1.2 |
| GOVERNMENT | 65,100 | 64,600 | 65,000 | .8 | .2 |
| Federal | 11,400 | 11,500 | 12,000 | -.9 | -5.0 |
| State | 17,400 | 17,300 | 17,600 | .6 | -1.1 |
| State Education | 8,600 | 8,600 | 8,500 | .0 | 1.2 |
| Local | 36,300 | 35,800 | 35,400 | 1.4 | 2.5 |
| Local Education | 20,900 | 21,000 | 20,400 | -.5 | 2.5 |

SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

## Sioux Falls MSA Nonfarm Wage and Salary Employment (Jobs by Industry)

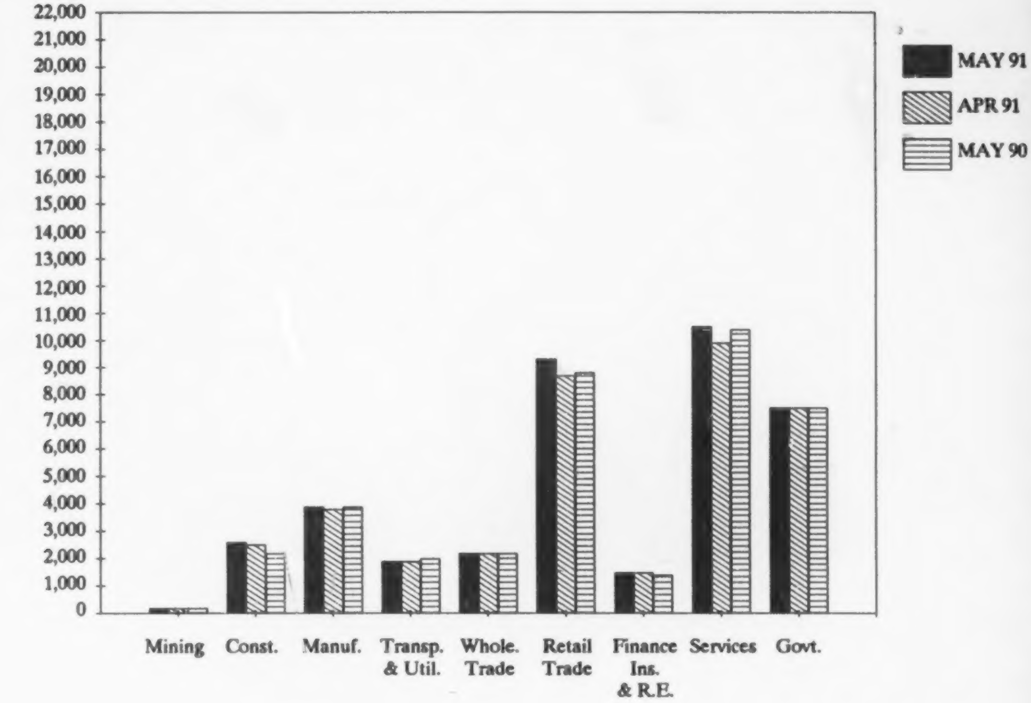


| | May 1991 | April 1991 | May 1990 | Percent Change From Last Month | Percent Change From Last Year |
|---|---|---|---|---|---|
| TOTAL | 77,900 | 77,400 | 75,300 | .6 | 3.5 |
| GOODS PRODUCING | 13,500 | 12,900 | 12,800 | 4.7 | 5.5 |
| *MINING | | | | | |
| CONSTRUCTION | 3,900 | 3,400 | 3,700 | 14.7 | 5.4 |
| MANUFACTURING | 9,500 | 9,400 | 9,100 | 1.1 | 4.4 |
| SERVICE PRODUCING | 64,400 | 64,500 | 62,500 | -.2 | 3.0 |
| TRANSPORTATION & PUBLIC UTILITIES | 4,900 | 5,000 | 4,900 | -2.0 | .0 |
| TRADE | 21,600 | 21,700 | 20,900 | -.5 | 3.3 |
| Wholesale | 6,000 | 6,000 | 5,900 | .0 | 1.7 |
| Retail | 15,600 | 15,700 | 15,000 | -.6 | 4.0 |
| FINANCE, INSURANCE & REAL ESTATE | 8,300 | 8,200 | 8,100 | 1.2 | 2.5 |
| SERVICES | 21,500 | 21,600 | 20,600 | -.5 | 4.4 |
| GOVERNMENT | 8,100 | 8,000 | 8,000 | 1.3 | 1.3 |

*Mining employment not published, employment less than 100.

SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

## Rapid City MSA Nonfarm Wage and Salary Employment (Jobs by Industry)



| | May 1991 | April 1991 | May 1990 | Percent Change From Last Month | Percent Change From Last Year |
|---|---|---|---|---|---|
| TOTAL | 39,600 | 38,200 | 38,600 | 3.7 | 2.6 |
| GOODS PRODUCING | 6,700 | 6,500 | 6,300 | 3.1 | 6.3 |
| MINING | 200 | 200 | 200 | .0 | .0 |
| CONSTRUCTION | 2,600 | 2,500 | 2,200 | 4.0 | 18.2 |
| MANUFACTURING | 3,900 | 3,800 | 3,900 | 2.6 | .0 |
| SERVICE PRODUCING | 32,900 | 31,700 | 32,300 | 3.8 | 1.9 |
| TRANSPORTATION & PUBLIC UTILITIES | 1,900 | 1,900 | 2,000 | .0 | -5.0 |
| TRADE | 11,500 | 10,900 | 11,000 | 5.5 | 4.5 |
| Wholesale | 2,200 | 2,200 | 2,200 | .0 | .0 |
| Retail | 9,300 | 8,700 | 8,800 | 6.9 | 5.7 |
| FINANCE, INSURANCE & REAL ESTATE | 1,500 | 1,500 | 1,400 | .0 | 7.1 |
| SERVICES | 10,500 | 9,900 | 10,400 | 6.1 | 1.0 |
| GOVERNMENT | 7,500 | 7,500 | 7,500 | .0 | .0 |

SOURCE: Developed by the South Dakota Department of Labor in cooperation with the U.S. Bureau of Labor Statistics.

NOTE: The figures on pages 6, 7 and 8 include almost all nonfarm wage earners (full and part-time) but exclude the self-employed. They are derived from a monthly sample survey of South Dakota non-agricultural establishments and include workers on the payroll for the week including the 12th of the month. These tables compare the current month's employment totals of the major industry groups to the totals of the previous month and year.

## Hours and Earnings of Production Workers in South Dakota

| | Number of Production Workers | | | Average Weekly Hours | | |
|---|---|---|---|---|---|---|
| | May 1991 | April 1991 | May 1990 | May 1991 | April 1991 | May 1990 |
| Total Private | 193,300 | 189,800 | 188,400 | 32.9 | 32.4 | 32.8 |
| Mining | 2,200 | 2,100 | 2,200 | 42.0 | 41.5 | 43.6 |
| Construction | 9,700 | 8,700 | 9,500 | 37.8 | 35.0 | 41.1 |
| Manufacturing | 25,500 | 25,200 | 25,700 | 40.4 | 40.3 | 40.1 |
| Transportation & Public Utilities | 11,400 | 11,400 | 11,100 | 37.6 | 38.7 | 37.7 |
| Wholesale & Retail Trade | 69,600 | 68,400 | 66,500 | 30.6 | 29.6 | 30.8 |
| Finance, Insurance, & Real Estate | 12,600 | 12,500 | 12,200 | 34.7 | 35.4 | 35.2 |
| Services | 62,300 | 61,500 | 61,200 | 30.0 | 29.8 | 28.8 |

| | Average Weekly Earnings | | | Average Hourly Earnings | | |
|---|---|---|---|---|---|---|
| | May 1991 | April 1991 | May 1990 | May 1991 | April 1991 | May 1990 |
| Total Private | $267.48 | $266.00 | $254.86 | $8.13 | $8.21 | $7.77 |
| Mining | 525.00 | 522.90 | 533.23 | 12.50 | 12.60 | 12.23 |
| Construction | 376.49 | 360.15 | 404.01 | 9.96 | 10.29 | 9.83 |
| Manufacturing | 353.90 | 355.85 | 339.25 | 8.76 | 8.83 | 8.46 |
| Transportation & Public Utilities | 423.75 | 430.73 | 419.22 | 11.27 | 11.13 | 11.12 |
| Wholesale & Retail Trade | 207.16 | 202.46 | 198.04 | 6.77 | 6.84 | 6.43 |
| Finance, Insurance, & Real Estate | 303.63 | 305.50 | 272.80 | 8.75 | 8.63 | 7.75 |
| Services | 237.30 | 239.00 | 214.27 | 7.91 | 8.02 | 7.44 |

## Hours and Earnings of Manufacturing Production Workers in MSAs

| | Number of Manufacturing Production Workers | | | Average Weekly Hours | | |
|---|---|---|---|---|---|---|
| | May 1991 | April 1991 | May 1990 | May 1991 | April 1991 | May 1990 |
| Sioux Falls MSA | 6,700 | 6,600 | 6,400 | 40.1 | 39.2 | 41.2 |
| Rapid City MSA | 3,000 | 3,100 | 3,100 | 44.3 | 41.1 | 42.9 |

| | Average Weekly Earnings | | | Average Hourly Earnings | | |
|---|---|---|---|---|---|---|
| | May 1991 | April 1991 | May 1990 | May 1991 | April 1991 | May 1990 |
| Sioux Falls MSA | $361.70 | $359.07 | $360.09 | $9.02 | $9.16 | $8.74 |
| Rapid City MSA | 423.07 | 390.45 | 392.54 | 9.55 | 9.50 | 9.15 |

SOURCE: Developed by the South Dakota Department of Labor, in cooperation with the United States Bureau of Labor Statistics.

NOTE: Average hours and earnings data are derived from reports of payrolls and hours for production and related workers in manufacturing and mining, construction workers in construction, and non-supervisory employees in private service-producing industries. The data cover full and part-time employees who worked during or received pay for the payroll period that includes the 12th of the month. The earnings figures are "gross" figures. They may be higher than employer wage rates, since they reflect premium pay for shift differentials and overtime work. The hours figures relate to the hours for which pay was received; this is different from scheduled or standard work hours.

## Characteristics of the Insured Unemployed[1]

| | May 1991 | April 1991 | May 1990 |
|---|---|---|---|
| Sex, Total | 1,604 | 2,355 | 1,480 |
| Male | 901 | 1,560 | 750 |
| Female | 703 | 795 | 730 |
| Race, Total | 1,604 | 2,355 | 1,480 |
| White | 1,438 | 2,128 | 1,325 |
| Nonwhite | 166 | 227 | 155 |
| Age, Total | 1,604 | 2,355 | 1,480 |
| Under 45 | 1,132 | 1,714 | 1,044 |
| Over 45 | 472 | 641 | 436 |
| [2]Industry, Total | 1,604 | 2,355 | 1,480 |
| Mining | 25 | 80 | 35 |
| Construction | 220 | 498 | 178 |
| Manufacturing | 429 | 686 | 515 |
| Transportation & Public Utilities | 90 | 113 | 49 |
| Trade | 393 | 405 | 268 |
| Finance, Insurance & Real Estate | 48 | 61 | 79 |
| Services | 326 | 393 | 295 |
| Government | 73 | 119 | 61 |
| [2]Occupation | 1,604 | 2,355 | 1,480 |
| Professional & Managerial | 238 | 284 | 244 |
| Clerical and Sales | 318 | 333 | 290 |
| Services | 265 | 271 | 157 |
| Processing | 44 | 98 | 56 |
| Machine Trade | 116 | 135 | 98 |
| Benchwork | 170 | 255 | 271 |
| Structural Work | 314 | 667 | 238 |
| Other | 139 | 312 | 126 |
| Duration of Current Unemployment | | | |
| Total | 1,604 | 2,355 | 1,480 |
| 1-2 Weeks | 234 | 294 | 235 |
| 3-4 Weeks | 231 | 264 | 158 |
| 5-14 Weeks | 663 | 1,127 | 581 |
| 15 Weeks & Over | 476 | 670 | 506 |

[1] The insured unemployed are those persons who had worked for employers covered by South Dakota's Unemployment Insurance laws and who filed claims for unemployment insurance compensation during the week including the 12th of the month.

[2] Refers to industry and occupation involvement prior to unemployment.

## Selected Labor Department Activities

| | May 1991 | April 1991 | May 1990 | Percent Change From Last Month | Last Year |
|---|---|---|---|---|---|
| Unemployment Insurance | | | | | |
| A. Initial Claims | 1,386 | 1,530 | 1,279 | -9.4 | 8.4 |
| B. Weeks Compensated | 9,030 | 10,698 | 7,578 | -15.6 | 19.2 |
| C. Amount of Benefit Payments | $820,523 | $999,597 | $636,584 | -17.9 | 28.9 |
| D. Unemployment Trust Fund Bal. | $46,695,139 | $46,721,845 | $45,175,557 | -0.1 | 3.4 |
| Job Service | | | | | |
| E. Applicants Available (New and Renewal) | 6,834 | 4,832 | 7,240 | 41.4 | -5.6 |
| F. Nonfarm Placements | 5,384 | 3,339 | 5,827 | 61.2 | -7.6 |
| G. Nonfarm Job Openings | 11,807 | 9,320 | 13,725 | 26.7 | -14.0 |

## Selected Labor Department Activities (Continued)

| | May 1991 |
|---|---|
| H. Unemployment Insurance Savings | $92,767 |

The data above and in the table at the bottom of page 10 are taken from the records of the state unemployment insurance program and the state Job Service system.

A. Initial Claims - The total number of first claims for unemployment compensation.

B. Weeks Compensated - The total number of weeks for which claimants received compensation.

C. Amount of Benefit Payments - The total amount of money paid to claimants.

D. Unemployment Trust Fund Balance - The fund to which all required Unemployment Insurance taxes are paid and from which all benefits to claimants are paid.

E. Applicants Available (New and Renewals) - The total number of different individuals who registered or renewed their registrations for work at Job Service offices in the state.

F. Nonag Placements - A count of the number of times during the month that Job Service applicants were hired by nonfarm employers.

G. Nonag Job Openings - A count of new job openings received during the month by South Dakota Job Service offices from nonfarm employers.

H. Unemployment Insurance Savings - Estimated dollars saved due to placement of Unemployment Insurance claimants in jobs by Job Service.

## Department of Labor paid $9.9 million in benefits in 1990

The South Dakota Department of Labor paid $9.9 million in weekly unemployment insurance benefits in 1990. Labor Department officials estimate 95.3 percent of the $9,940,526 in benefits were properly paid to claimants.

The percentage of dollars underpaid was estimated at 0.6 percent. In these cases, the claimants were entitled to the amount originally paid, plus an additional amount discovered by audit. The percentage of dollars overpaid was estimated at 4.7 percent, the lowest error rate recorded since South Dakota began random audits in 1984. More than 52 percent of the overpayments resulted from workers not making the required search for new jobs in the weeks they were unemployed, said Don Kattke, director of the department's Unemployment Insurance Division.

Another 37 percent of the overpayments occurred because claimants worked but did not report wages, or reported less than the amount earned, in the weeks they filed for unemployment benefits. The balance of the overpayments occurred for various reasons, such as claimants not being available for work or wage data incorrectly reported by employers.

The estimates come from the Unemployment Insurance Division's quality control program. Quality control investigates unemployment insurance claims based on a random sample of weekly claims. "These figures are the Unemployment Insurance Division's best estimates of the actual percentages," Kattke said. He said he is confident the division's estimates lie within 1.9 percent of the actual percentages for benefits properly and improperly paid and within 0.4 percent of the dollars underpaid.

Information needed to determine Unemployment Insurance eligibility is reverified through personal interviews with claimants and employers and inspection of employer records, Kattke said.

The quality control program reverified 400 claims in 1990. Results were used to estimate the potential dollars properly and improperly paid to Unemployment Insurance claimants.

Kattke said the Department of Labor continues to work to lower errors and make program improvements. Claims for weeks of unemployment are audited by matching them with employer earning records for the same period. Kattke said overpayments detected through this procedure must be repaid. People who file fraudulent claims also lose future benefits or in more serious casses face criminal charges, he said.

The department also has revised and simplified information on filing requirements and the forms used for filing claims. New procedures are being tested to verify wages reported when claimants return to work and additional training is being made available to Department of Labor field office staff.

*South Dakota*
# Labor Bulletin

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## Selected National Economic Indicators

| | May 1991 | April 1991 | May 1990 | Percent Change From Last Month | Percent Change From Last Year |
|---|---|---|---|---|---|
| Consumer Price Index[1] | 135.6 | 135.2 | 129.2 | 0.3 | 5.0 |
| Industrial Production Index[2] | 105.8 | 105.3 | 109.4 | 0.5 | -3.3 |
| Retail Trade Sales[3] | $152,476 | $150,909 | $148,822 | 1.0 | 2.5 |
| Privately Owned Housing Starts[4] | 982 | 981 | 1,208 | 0.1 | -18.7 |
| Bank Prime Loan Rate[5] | 8.50 | 9.00 | 10.00 | -5.56 | -15.00 |

[1] U.S. Bureau of Labor Statistics. 1982-84 = 100.
[2] Federal Reserve Board. Includes manufacturing, mining and utilities. 1987 = 100. Seasonally adjusted.
[3] Bureau of the Census. Adjusted for seasonal, holiday and trading day differences. In millions of dollars.
[4] Bureau of the Census. Includes new, privately owned housing units started. Seasonally adjusted annual rates. In thousands of units.
[5] Federal Reserve Board. Annual rates.